

Digitized by the Internet Archive
in 2022 with funding from
University of Toronto

<https://archive.org/details/31761115494940>

CA1
FN
-P72

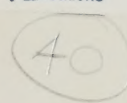
V.1



Government
of Canada

Gouvernement
du Canada

Publications



Prepared by the
Receiver General for Canada

Public Accounts of Canada

2005

Volume I

Summary Report
and Financial
Statements

Canada



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada 2005

Volume I

Summary Report and Financial Statements



Canada



© Minister of Public Works and Government Services Canada 2005

Available in Canada through

your local bookseller

or by mail from

Publishing and Depository Services

PWGSC

Ottawa, Canada K1A 0S5

Internet: <http://publications.gc.ca>

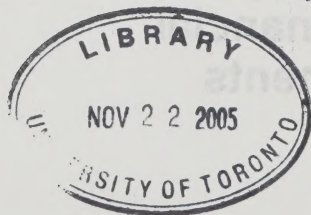
Phone: 1-613-941-5995 or 1-800-635-7943

Paper copy: Catalogue No. P51-1/2005-1E

ISBN 0-660-19454-6

PDF copy: Catalogue No. P51-1/2005-1E-PDF

ISBN 0-662-39897-1



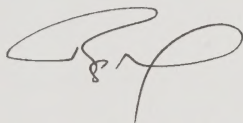
To Her Excellency

The Right Honourable Michaëlle Jean,
C.C., C.M.M., C.O.M., C.D.,
Governor General and
Commander-in-Chief of Canada

May it please your Excellency:

I have the honour to present to Your Excellency the *Public Accounts of Canada* for the year ended March 31, 2005.

All of which is respectfully submitted.



Reginald B. Alcock,
President of the Treasury Board

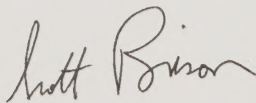
Ottawa, September 27, 2005

To The Honourable Reginald B. Alcock,
President of the Treasury Board

Sir:

In accordance with the provisions of section 64(1) of the *Financial Administration Act*, I have the honour to transmit herewith the *Public Accounts of Canada* for the year ended March 31, 2005, to be laid by you before the House of Commons.

Respectfully submitted,



Scott Brison,
Receiver General for Canada

Ottawa, September 27, 2005

To The Honourable Scott Brison,
Receiver General for Canada

Sir:

I have the honour to submit the *Public Accounts of Canada* for the year ended March 31, 2005.

Under section 64(1) of the *Financial Administration Act*, the *Public Accounts of Canada* for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

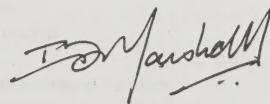
This annual report is presented in three volumes:

Volume I—The financial statements of Canada on which the Auditor General has expressed an opinion and provided her observations; a discussion and analysis of the financial statements and a ten-year comparison of financial information; analyses of revenues and expenses, and of asset and liability accounts; and various other statements;

Volume II—Details of the financial operations of the Government, segregated by ministry; and

Volume III—Additional information and analyses.

Respectfully submitted,



I. David Marshall,
Deputy Receiver General for Canada

Ottawa, September 27, 2005

VOLUME I

2004-2005

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

- Introduction
- 1. Financial Statements Discussion and Analysis
- 2. Financial Statements of the Government of Canada and Report and Observations of the Auditor General
- 3. Revenues, Expenses and Accumulated Deficit
- 4. Consolidated Accounts
- 5. Accounts Payable and Accrued Liabilities
- 6. Interest-Bearing Debt
- 7. Cash and Accounts Receivable
- 8. Foreign Exchange Accounts
- 9. Loans, Investments and Advances
- 10. Non-Financial Assets
- 11. Contractual obligations and contingent liabilities
- 12. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

SECTION 1

2004-2005

PUBLIC ACCOUNTS OF CANADA

Financial Statements Discussion and Analysis

CONTENTS

	<i>Page</i>
Financial statements discussion and analysis	1.2
Introduction	1.2
2004-2005 financial highlights	1.2
Discussion and analysis	1.3
The budgetary balance	1.3
Budgetary revenues	1.3
Total expenses	1.5
Accumulated deficit	1.7
Risks and uncertainties	1.11
Ten year comparative financial information	1.12
Detailed statement of operations and accumulated deficit ..	1.12
Detailed statement of financial position	1.13
Statement of change in net debt	1.14
Statement of cash flow	1.15
Detailed statement of non-budgetary transactions and of non-financial assets	1.16
Detailed statement of foreign exchange, unmatured debt and cash transactions	1.17
Glossary of terms	1.18

NOTE TO READER

An overview of the financial operations of the Government of Canada is provided in the *Annual Financial Report* prepared by the Minister of Finance. This Report also includes condensed financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The *Annual Financial Report* is available on the Internet at <http://www.fin.gc.ca/>. Copies can also be obtained by contacting the Department of Finance Distribution Centre at (613) 995-2855.

FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS

Introduction

The *Public Accounts of Canada* is a major accountability report of the Government of Canada. This section, together with the other sections in this volume and in Volumes II and III of the *Public Accounts of Canada*, provide detailed supplementary information in respect of matters reported in the audited financial statements in Section 2 of this volume. Further discussion and analysis of the Government's financial results can be found in the *Annual Financial Report of the Government of Canada Fiscal Year 2004-2005*, published by the Minister of Finance.

This discussion and analysis of the financial statements has been prepared under the joint direction of the Minister of Finance, the President of the Treasury Board and the Receiver General of Canada. Responsibility for the integrity and objectivity of the financial statements, however, rests with the Government. A glossary of terms used in this financial statement discussion and analysis is provided at the end of this section.

2004-2005 Financial Highlights

- A budgetary surplus of \$1.6 billion was achieved in 2004-2005. This marks the eighth consecutive year the Government has recorded a surplus, after twenty-seven years of consecutive deficits.
- The surplus was \$2.4 billion lower than forecast in the March 2004 Budget. Budgetary revenues were \$10.9 billion higher-than-forecast in the 2004 Budget, primarily attributable to stronger-than-expected economic growth and a higher revenue yield, while public debt charges were \$1.3 billion lower. In contrast, program expenses were \$14.5 billion higher-than-planned in the 2004 Budget, primarily reflecting the impact of new policy initiatives announced since the 2004 Budget.
- The accumulated deficit (the difference between total liabilities and financial and non-financial assets) stood at \$499.9 billion as of March 31, 2005, a decline of \$63 billion from its peak of \$562.9 billion as of March 31, 1997. This decline was attributable to higher financial assets (up \$50.5 billion), a reduction in interest-bearing debt (down \$19.8 billion), and higher non-financial assets (up \$8.8 billion), offset in part by an increase in accounts payable and accrued liabilities (up \$16.1 billion). The accumulated deficit-to-GDP ratio was 38.7 percent, down sharply from its peak of 68.4 percent as of March 1996 and is now at its lowest level since March 31, 1984.
- Net debt, a subcomponent of the accumulated deficit recording the difference between total liabilities and financial assets, stood at \$554.7 billion at the end of 2004-2005, down \$54.2 billion from its peak of \$609.0 billion at the end of 1996-97.
- Budgetary revenues totalled \$211.7 billion in 2004-2005, an increase of \$13.1 billion or 6.6 percent from 2003-2004. The revenue-to-GDP ratio stood at 16.4 percent, virtually unchanged from the ratio recorded since 2001-2002, but down significantly from the period 1996-97 to 2000-2001 when it averaged 18.0 percent. This decline reflects, in part, the impact of the tax reduction measures announced in the February 2000 Budget and October 2000 Economic Statement and Budget Update.
- Program expenses amounted to \$175.9 billion in 2004-2005, an increase of \$22.2 billion or 14.5 percent from 2003-2004. Over half (\$12.6 billion) of the increase was attributable to higher transfers to provinces and territories, primarily as an outcome of the First Ministers' meetings in 2004 on health, equalization and Territorial Formula Financing and the offshore revenue agreements with Nova Scotia and Newfoundland and Labrador. In addition, \$2.4 billion is related to a one-time increase in the provision for environmental liabilities. The program expenses-to-GDP ratio increased to 13.6 percent, up from 12.6 percent in 2003-2004, but well below the levels recorded prior to the actions taken in the mid-1990s to eliminate the deficit.
- Public debt charges, at \$34.1 billion in 2004-2005, declined by \$1.7 billion from 2003-2004 and are now at their lowest level since 1987-88. As a percentage of total budgetary revenues, they stood at 16.1 percent, down from the peak of 37.6 percent in 1990-91 and are at their lowest ratio since the mid 1970s.

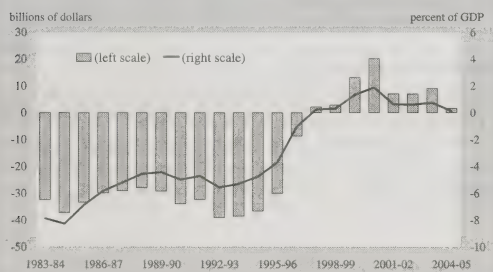
Discussion and Analysis

The Budgetary Balance

Sound financial management has been at the core of the Government's economic strategy for over the past 10 years. This strategy has put an end to almost three decades of chronic deficits and replaced them with eight consecutive surpluses – an achievement unparalleled since Confederation. The commitment to sound financial management allowed Canada to post a total government sector budgetary surplus in 2004, while all other G-7 countries recorded deficits.

The following graph illustrates the Government's fiscal performance since 1983-84.

Annual Surplus/Deficit



In the absence of policy changes, the budgetary balance primarily mirrors economic developments. To adjust for economic developments, the budgetary balance and its components are often presented as a percentage of gross domestic product (GDP). On this basis, the improvement in the budgetary balance, from a deficit of 5.5 percent of GDP in 1993-94 to a surplus of 0.1 percent in 2004-2005, was attributable to the decline in the total expenses-to-GDP ratio. Program expenses as a percentage of GDP declined from 16.8 percent in 1993-94 to 13.6 percent in 2004-2005, while public debt charges fell from 5.5 percent in 1993-94 to 2.6 percent in 2004-2005. In contrast, budgetary revenues fell from 17.0 percent in 1993-94 to 16.4 percent in 2004-2005. The changes in the program expense and budgetary revenue ratios were due to policy actions. The decline in the public debt charge ratio was attributable to the decline in interest-bearing debt, due to the turnaround in the fiscal situation, and a decline in interest rates.

2004-2005 Financial Highlights

	2004-2005		2003-2004
	Budget ⁽¹⁾	Actual	Actual
(in billions of dollars)			
Statement of Operations			
Revenues.....	200.8	211.7	198.5
Expenses—			
Program expenses.....	-161.4	-175.9	-153.7
Public debt charges.....	-35.4	-34.1	-35.8
Total expenses.....	-196.8	-210.0	-189.5
Annual surplus.....	4.0	1.6	9.1
Statement of Financial Position ⁽²⁾			
Liabilities—			
Interest-bearing debt.....	614.6	615.3	621.1
Other.....	80.0	90.5	80.0
Total liabilities.....	694.6	705.7	701.1
Financial Assets.....	135.0	151.0	144.8
Net debt.....	559.6	554.7	556.3
Non-financial assets.....	55.0	54.9	54.8
Accumulated deficit.....	504.6	499.9	501.5

Note: Totals may not add due to rounding.

⁽¹⁾ Budget 2004 forecast adjusted to gross basis.

⁽²⁾ Budget 2004 forecast was based on final results for 2002-2003 as those for 2003-2004 were not available at that time. Assumed reduction in interest-bearing debt of \$6 billion from 2002-2003.

The surplus of \$1.6 billion in 2004-2005 was \$7.5 billion lower than the surplus of \$9.1 billion recorded in 2003-2004. Although budgetary revenues advanced by \$13.1 billion, reflecting strong growth in the applicable tax bases and the net proceeds from the sale of the Government's remaining shares in Petro Canada, and public debt charges declined by \$1.7 billion, program expenses were up \$22.2 billion. The increase in program expenses was largely due to the introduction of new initiatives and increases in provisions for liabilities.

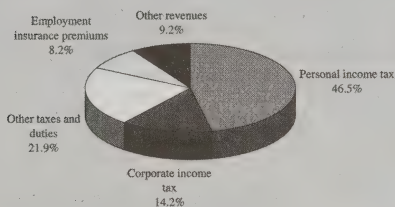
The surplus of \$1.6 billion was \$2.4 billion lower than the March 2004 Budget forecast of \$4.0 billion. Budgetary revenues were \$10.9 billion higher-than-forecast, primarily reflecting stronger-than-expected growth in the applicable tax bases and a higher effective yield from these bases. Public debt charges were \$1.3 billion lower-than-forecast in the 2004 Budget, due to a lower-than-expected stock of interest-bearing debt and a decline in the average effective interest rate on that debt. However, program expenses were \$14.5 billion higher-than-planned in the 2004 Budget. This was attributable to the announcement of new policy initiatives and increased provisions for liabilities, totalling \$17.1 billion, offset partially by lower employment insurance benefits and direct program expenses.

Budgetary Revenues

The largest source of federal revenues is personal income tax revenues, which has been relatively stable, averaging about 46.5 percent of total revenues over the last fifteen years. In contrast, corporate income tax revenues have increased from a low of 5.7 percent in 1992-93 to over 14 percent while employment insurance

premium revenues as a share of total revenues have dropped consistently, from a peak of 15.6 percent in 1994-95 to 8.2 percent in 2004-2005, reflecting annual reductions in rates. Although excise taxes and duties have averaged about 20 percent over the last fifteen years, there has been a shift towards the goods and services tax revenues and away from other excise taxes and duties.

Composition of Revenues for 2004-2005



The revenue-to-GDP ratio (budgetary revenues as a percentage of GDP) represents a measure of the overall federal "tax burden" in that it compares the total of all federal revenues accrued to the size of the economy. It should be noted that, as some components of income subject to taxation are excluded from Statistics Canada's measure of GDP, such as capital gains and income from trusted pension plans, the ratio overstates the underlying tax burden. Apart from discretionary policy actions and the exclusion of some components of taxable income from GDP, this ratio is significantly influenced by economic developments. It tends to decline during economic downturns and to increase during recoveries, reflecting the progressive nature of the tax system and the cyclical nature of corporate profits and capital gains.

The ratio stood at 16.4 percent of GDP in 2004-2005. It has been relatively stable since 2001-2002, but down significantly from an average ratio of 18.0 percent over the period 1996-97 to 2000-2001. This decline was primarily due to the tax reduction measures announced in the *February 2000 Budget* and *October 2000 Economic Statement and Budget Plan*, which structurally lowered personal and corporate income taxes and employment insurance premium rates.

Revenue Ratio



Revenues Compared to 2003-2004

The following table compares the actual results for budgetary revenues for 2004-2005 to 2003-2004.

Revenues

	2004-05 (in millions of dollars)	2003-04	Change	
			Absolute	Percent
				%
Income tax revenues—				
Personal income tax	98,521	92,957	5,564	6.0
Corporate income tax	29,956	27,431	2,525	9.2
Other income tax revenues	3,560	3,142	418	13.3
Total	132,037	123,530	8,507	6.9
Other taxes and duties—				
Goods and services tax	29,758	28,286	1,472	5.2
Customs import duties	3,091	2,887	204	7.1
Energy taxes	5,054	4,952	102	2.1
Air travellers security charge	383	410	-27	-6.6
Other excise taxes and duties	4,571	4,830	-259	-5.4
Total	42,857	41,365	1,492	3.6
Employment insurance premiums ..	17,307	17,546	-239	-1.4
Other revenues—				
Crown corporation revenues	6,827	5,920	907	15.3
Foreign exchange revenues	1,175	2,090	-915	-43.8
Other program revenues	11,455	8,096	3,359	41.5
Total	19,457	16,106	3,351	20.8
Budgetary revenues	211,658	198,547	13,111	6.6

Of the \$13.1 billion increase in total budgetary revenues in 2004-2005, \$8.5 billion was attributable to higher income tax revenues. Personal income tax revenues, the largest component of budgetary revenues, were \$5.6 billion higher, or 6.0 percent, broadly in line with the growth of 4.3 percent in personal income. The difference in growth rates reflects a number of factors, including the progressivity of the personal income tax system and the fact that personal income excludes some components of taxable income, such as pension income and dividends, which are growing faster than overall personal income, as measured by Statistics Canada. Corporate income tax revenues were \$2.5 billion, or 9.2 percent higher than in 2003-2004, about half the 18.7 percent growth in corporate profits in 2004. This was down from the \$5.2 billion, or 23.4 percent increase, recorded in 2003-2004. However, the strong growth in 2003-2004, compared to a growth of only 8.7 percent in corporate profits in 2003, was attributable to an extraordinary gain of \$2.5 billion stemming from the revaluation of U.S.-dollar-denominated liabilities in the financial services sector. Excluding the impact of this one-time factor, the increase in corporate income tax revenues is broadly in line with the growth in corporate profits.

The increase in other excise taxes and duties was primarily attributable to higher goods and services tax (up \$1.5 billion, or 5.2 percent), which is in line with the growth in the applicable tax base. The decline in the Air Travellers Security Charges reflects a reduction in rates, effective April 1, 2004. Employment insurance premiums were lower as a reduction in premium rates from \$2.10 per \$100 of insurable earnings (employee rate) for 2003 to \$1.98 for 2004 more than offset the impact of an increase in employment and therefore in the number of Canadians and their employers paying premiums.

The increase in other revenues was primarily due to the \$2.6 billion gain the Government realized by selling its remaining shares in Petro Canada. Higher net gains from enterprise Crown corporations were offset by lower Exchange Fund profits, the latter reflecting the impact of the appreciation of the Canadian dollar.

Revenues Compared to March 2004 Budget Plan

For the 2004-2005 fiscal year, revenues were \$10.9 billion higher-than-forecast in the March 2004 Budget. This was largely the result of two factors. First, the March 2004 Budget estimate was based on preliminary estimates for 2003-2004. Final results, which did not become available until the fall of 2004, indicated that budgetary revenues for 2003-2004 were \$5.1 billion higher-than-estimated in the March 2004 Budget. This effectively raised the revenue base for 2004-2005, primarily through an increase in the average effective revenue yield. Second, economic growth for 2004 turned out to be much stronger-than-forecast by private sector economists. The average private sector forecast for nominal income growth, at the time of the March 2004 Budget, was 4.2 percent. In its first quarter 2005 release, Statistics Canada estimated that nominal income advanced by 6.1 percent in 2004. These two factors largely explain the higher-than-forecasted outcomes for personal and corporate income taxes, GST revenues and employment insurance premiums.

Revenues: Comparison Actual to March 2004 Budget

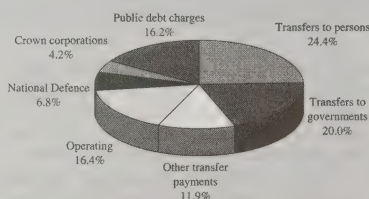
	Budget	Actual	Difference
	(in millions of dollars)		
Income tax revenues—			
Personal income tax	95,695	98,521	2,826
Corporate income tax	26,245	29,956	3,711
Other income tax revenues	3,285	3,560	275
Total	125,225	132,037	6,812
Other taxes and duties—			
Goods and services tax	28,540	29,758	1,218
Customs import duties	3,000	3,091	91
Energy taxes	5,290	5,054	-236
Air travellers security charge	355	383	28
Other excise taxes and duties	4,490	4,571	81
Total	41,675	42,857	1,182
Employment insurance premiums	16,980	17,307	327
Other revenues—			
Crown corporation revenues	5,495	6,827	1,332
Foreign exchange revenues	2,050	1,175	-875
Other program revenues	9,355	11,455	2,100
Total	16,900	19,457	2,557
Budgetary revenues	200,780	211,658	10,878

In addition, other revenues were \$2.6 billion higher-than-forecast in the March 2004 Budget. Revenues from Crown corporations were \$1.3 billion higher-than-forecast reflecting higher net gains and lower provisions against loans. Other program revenues were up \$2.1 billion, of which \$0.6 billion was attributable to higher net gains from the sale of the Government's remaining shares in Petro Canada, with the remaining difference attributable to higher revenues from the sale of goods and services and interest accruals on tax receivables.

Total Expenses

Major transfers to persons, consisting of elderly benefits, employment insurance benefits and Canada child tax benefits, at 24.4 percent, represent the largest major component of total federal expenses. This is followed by major transfers to other levels of government (Canada Health and Social Transfers, Fiscal arrangements and Alternative payments for standing programs), at 20.0 percent, and other departmental and agency operating expenses and public debt charges, at just over 16 percent each. There has been a shift in the composition of total expenses since the early 1990s. Public debt charges was the largest component for most of the 1990s, given the increase in the stock of interest-bearing debt and high average effective interest rates on that stock. With the elimination of the deficit, eight consecutive annual surpluses and a reduction in interest rates, its share has fallen from nearly 30 percent in 1996-97 to 16.2 percent in 2004-2005.

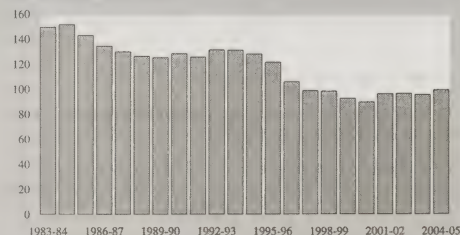
Composition of Expenses for 2004-2005



The expense ratio (total expenses as a percentage of total revenues) stood at 99.3 percent in 2004-2005. An expense ratio less than 100 means that revenues exceed expenses, resulting in a surplus. Since the federal government first recorded a surplus in 1997-98, the expense ratio has been less than 100. This is in sharp contrast to the previous twenty-seven years, in which revenues did not cover expenses, requiring the borrowing of the difference. The increase in the ratio since 2000-2001 reflects the combination of the impact of the 2000 tax reductions on revenues and the introduction of new policy initiatives on the expenses.

Expense Ratio

expenses as a percent of revenues



As noted above, total expenses includes both public debt charges and program expenses. The former is required to meet the Government's ongoing financing costs on its debt. Generally speaking, the Government has more discretion with respect to program expenses. Program expenses amounted to 83.1 percent of revenues in 2004-2005.

Program Share

program spending as a percent of revenues



While the program expense ratio has been increasing in recent years, the interest ratio (public debt charges as a percentage of budgetary revenues) has been falling. It has declined from 37.6 percent in 1990-91 to 16.1 percent in 2004-2005. This ratio means that, in 2004-2005, the Government spent about 16 cents of every revenue dollar on interest on the public debt. This is money that is required to meet the Government's ongoing financing obligations on its debt. The lower the ratio, the more flexibility the Government has to address the key priorities of Canadians.

The Interest Ratio

public debt charges as a percent of revenues



Expenses Compared to 2003-2004

The following table compares the actual results for total expenses for 2004-2005 to 2003-2004.

Total expenses amounted to \$210.0 billion in 2004-2005, up \$20.6 billion, or 10.9 percent, from 2003-2004. Program expenses

increased by \$22.2 billion, while public debt charges were \$1.7 billion lower. The decline in public debt charges reflected both a decline in the stock of interest-bearing debt and a lower average effective interest rate on that debt as refinancing was at lower rates.

Expenses

	Change			
	2004-05	2003-04	Absolute	Percent
	(in millions of dollars)			%
Transfer payments—				
Major transfers to persons—				
Elderly benefits	27,871	26,902	969	3.6
Employment insurance benefits	14,748	15,058	-310	-2.1
Canada child tax benefits	8,688	8,062	626	7.8
Total	51,307	50,022	1,285	2.6
Major transfers to other levels of government—				
Federal transfer support for health and other social programs	28,531	22,741	5,790	25.5
Fiscal arrangements	16,170	9,351	6,819	72.9
Alternative payments for standing programs	-2,746	-2,700	-46	1.7
Total	41,955	29,392	12,563	42.7
Other transfer payments	25,001	22,964	2,037	8.9
Total transfer payments	118,263	102,378	15,885	15.5
Other program expenses—				
Crown corporations	8,907	6,566	2,341	35.7
National Defence	14,318	12,869	1,449	11.3
All other departments and agencies	34,422	31,882	2,540	8.0
Total other program expenses	57,647	51,317	6,330	12.3
Program expenses	175,910	153,695	22,215	14.5
Public debt charges	34,118	35,769	-1,651	-4.6
Total expenses	210,028	189,464	20,564	10.9

Over half of the increase in program expenses was attributable to higher transfers to other levels of governments (up \$12.6 billion), most of which was related to new policy initiatives. As part of the First Ministers' meeting on health in September 2004, the Government provided the provinces and territories with an additional \$5.75 billion for health with respect to 2004-2005, including \$4.25 billion for a Wait Times Reduction Fund, \$1.0 billion to close the short-term "Romanow gap", and \$0.5 billion for medical equipment. As part of the First Ministers' meeting on equalization and Territorial Formula Financing in October 2004, the Government provided provinces and territories with an incremental \$1.3 billion for 2004-2005. In addition, the Government agreed to provide Newfoundland and Labrador and Nova Scotia with 100 percent offset against reductions in equalization payments resulting from offshore resource revenues. As part of this agreement, the Government provided the two provinces with an upfront non-recoverable payment totalling \$2.8 billion. Finally, the 2005 Budget provided \$0.7 billion to provinces and territories for early learning and child care programs. Most of the remaining difference in major transfers to other levels of government was attributable to the recording of receivables in 2003-2004 with respect to equalization overpayments in previous years, which depressed equalization entitlements in that year.

Major transfers to persons increased by \$1.3 billion, reflecting higher elderly and Canada child tax benefits. The increase in the former was due to an increase in the number of eligible recipients due to the aging of the population, and higher average benefits, which are adjusted in line with increases in inflation. The increase in the Canada child tax benefit was due to scheduled increases announced as part of the February 2000 Budget \$100 billion Tax Reduction Plan. The increase of \$2.0 billion in other transfers was attributable to new policy initiatives announced in previous budgets. Improved labour market conditions and the accompanying decline in the number of unemployed resulted in lower employment insurance benefits.

Other program expenses increased by \$6.3 billion. The increase in Crown corporation expenses was due to an expense incurred by Atomic Energy of Canada Limited (AECL) for environmental liabilities, reflecting changes in its decommissioning plan and underlying assumptions. Higher operating costs as well as policy initiatives announced in previous budgets explain the increases in the other components.

Expenses Compared to March 2004 Budget Plan

For 2004-2005, total expenses were \$13.2 billion higher-than-forecast in the March 2004 Budget, with program expenses being \$14.5 billion higher while public debt charges were \$1.3 billion lower. The decline in public debt charges was attributable to a larger-than-expected decline in the stock of interest-bearing debt and changes in the composition of that debt, resulting in lower financing costs.

Of the \$14.5 billion increase in program expenses, \$11.4 billion was due to higher major transfers to other levels of government, primarily reflecting the impact of the new policy initiatives announced since the March 2004 Budget. The increase in other transfer payments and National Defence expenses also reflects the impact of new policy initiatives, especially additional funding to the agricultural sector affected by closure of the U.S. border to Canadian beef imports. The higher-than-expected Crown corporation expenses were due to the increased environmental liabilities recorded to reflect AECL's new nuclear facility decommissioning plan. Although expenses for all other departments and agencies were also marginally higher than the March 2004 Budget forecast, the impact of new policy initiatives of about \$1 billion was offset by a higher-than-expected lapse on appropriated spending. The better-than-expected labour market situation explains the lower-than-forecast employment insurance benefits.

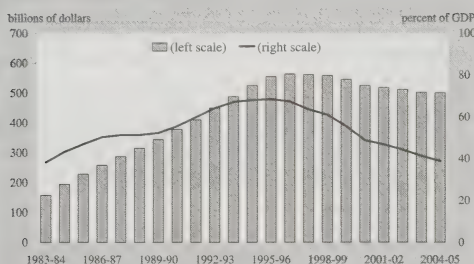
Expenses: Comparison Actual to March 2004 Budget

	Budget	Actual	Difference
	(in millions of dollars)		
Transfer payments—			
Major transfers to persons—			
Elderly benefits	27,925	27,871	-54
Employment insurance benefits	15,715	14,748	-967
Canada child tax benefits	8,755	8,688	-67
Total	52,395	51,307	-1,088
Major transfers to other levels of government—			
Federal transfer support for health and other social programs	22,050	28,531	6,481
Fiscal arrangements	11,170	16,170	5,000
Alternative payments for standing programs	-2,620	-2,746	-126
Total	30,600	41,955	11,355
Other transfer payments	24,000	25,001	1,001
Total transfer payments	106,995	118,263	11,268
Other program expenses—			
Crown corporations	6,200	8,907	2,707
National Defence	13,800	14,318	518
All other departments and agencies	34,400	34,422	22
Total other program expenses	54,400	57,647	3,247
Program expenses	161,395	175,910	14,515
Public debt charges	35,400	34,118	-1,282
Total expenses	196,795	210,028	13,233

Accumulated Deficit

The accumulated deficit is the net accumulation of annual surpluses and deficits since Confederation. Given eight consecutive years of budgetary surpluses, the accumulated deficit has been on a downward track, as shown in the following graph. Since March 31, 1997, it has declined by \$63 billion. As a percentage of GDP, it has fallen from a post-World War II peak of 68.4 percent at March 31, 1996 to 38.7 percent at March 31, 2005. The Government's objective, as first announced in the March 2004 Budget, is to reduce this ratio to 25 percent by 2014-2015, bringing the ratio back to where it was in the mid-1970s. Reducing this ratio is necessary in light of the economic and fiscal pressures that are going to result from population aging. The aging of the population will reduce the employment-to-population ratio over the coming decades, which in turn will slow the growth in government revenue, while simultaneously putting pressure on government programs such as health care and pension benefits. Reducing the debt-to-GDP ratio will reduce the burden of interest charges on public debt, freeing up resources to address other priorities.

Accumulated Deficit



The accumulated deficit is also the difference between the Government's total liabilities and its assets. Total liabilities include interest-bearing debt and accounts payable and accrued liabilities. Assets include both financial and non-financial, the latter consisting primarily of tangible capital assets. Of the decline in the accumulated deficit since March 31, 1997, most of it has come from an increase in financial assets. The following sections provide more detail on each of these components.

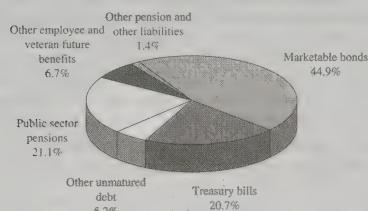
Statement of Financial Position

	2004-2005	2003-2004	Difference
	(in millions of dollars)		
Liabilities			
Accounts payable and accrued liabilities	90,473	79,964	10,509
Interest-bearing debt—			
Unmatured debt	435,460	440,231	-4,771
Pension and other liabilities	179,808	180,898	-1,090
Total	615,268	621,129	-5,861
Total liabilities	705,741	701,093	4,648
Financial Assets			
Cash and accounts receivable	76,281	70,921	5,360
Foreign exchange accounts	40,871	44,313	-3,442
Loans, investments and advances	33,860	29,548	4,312
Total financial assets	151,012	144,782	6,230
Net debt	554,729	556,311	-1,582
Non-financial assets	54,866	54,818	48
Accumulated deficit	499,863	501,493	-1,630

Interest-Bearing Debt

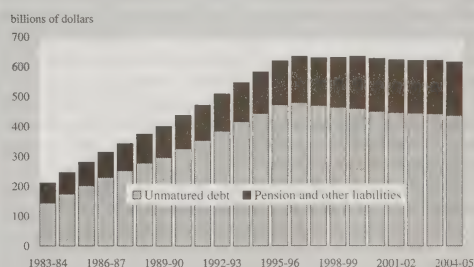
Interest-bearing debt includes unmatured debt, or debt issued on the credit markets (market debt), and obligations for pension and other liabilities. The latter primarily includes obligations to federal employee pension and other benefit plans. Market debt, consisting of fixed-coupon marketable bonds, real return bonds, Treasury Bills, retail debt (Canada Savings Bonds, Canada Premium Bonds and Canada Investment Bonds), foreign currency-denominated debt as well as bonds issued to the Canada Pension Plan, amounted to 71 percent of interest-bearing debt, with obligations to federal public service pension plans accounting for an additional 21 percent, as shown in the following graph. The share of market debt has been declining since the mid-1990s, as the Government has been able to retire some of this debt.

Interest-Bearing Debt by Category for 2004-2005



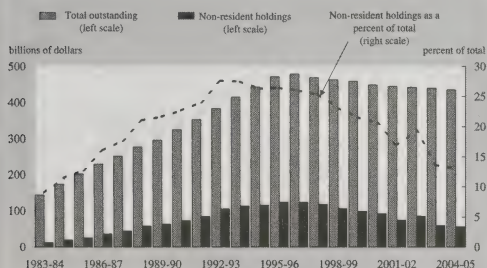
At March 31, 2005, interest-bearing debt amounted to \$615.3 billion, down \$5.9 billion from 2003-2004 and down \$19.8 billion from its peak of \$635.1 billion at March 31, 1997. Within interest-bearing debt, market debt declined \$43.3 billion between March 31, 1997 and March 31, 2005, while obligations for pension and other liabilities increased by \$23.5 billion. The Bank of Canada and the Department of Finance manage the Government's debt and associated risks. The fundamental objective of the debt management strategy is to provide stable, low-cost funding to meet the Government's financial obligations and liquidity needs. Details on the Government's debt management objectives and principles are tabled annually in Parliament through a Department of Finance publication entitled *Debt Management Strategy*. Further details on the pension plans are contained in Section 6 of this Volume.

Interest-Bearing Debt



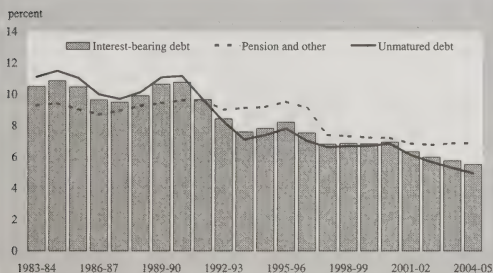
Foreign holdings of the Government's market debt were estimated at \$56.9 billion at the end of March 2005. This represents 13.1 percent of the Government's total market debt, about half of what it was in the mid-1990s.

Foreign Holdings of Government of Canada Market Debt



The average effective interest rate on the Government's interest-bearing debt was 5.5 percent in 2004-2005, down from 5.8 percent in 2003-2004. It was 5.0 percent on market debt and 6.9 percent on pension and other accounts. The higher average effective interest rate on pension and other liabilities than market debt is because the former is primarily credited with interest at rates that are calculated as though the amounts in the plans were invested in a notional portfolio of Government of Canada 20-year bonds held to maturity.

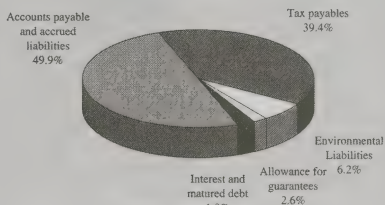
Average Effective Interest Rate on Interest-Bearing Debt



Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities include the following:

Accounts Payable and Accrued Liabilities by Category for 2004-2005

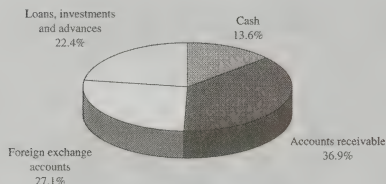


At March 31, 2005, these liabilities amounted to \$90.5 billion, up \$10.5 billion from March 31, 2004 and \$16.2 billion higher than at March 31, 1997. The increase since 1996-97 primarily reflects increases in tax payables (refunds), which grow broadly in line with the growth in the economy, and in accounts payable and accrued liabilities, which grow broadly in line with the growth in total expenses. The latter is also affected by liabilities to trust funds and foundations, payments which are usually made in the following fiscal year upon passage of the applicable legislation. The increase in environmental liabilities between March 31, 2004 and March 31, 2005 reflected the impact of AECL's new nuclear facility decommissioning plan.

Financial Assets

Financial assets include cash on deposit with the Bank of Canada, chartered banks and other financial institutions, accounts receivable, foreign exchange accounts, and loans, investments and advances. The Government's foreign exchange accounts include foreign currency deposits and investments in gold and subscriptions in the International Monetary Fund. The Government's foreign currency borrowings, included in market debt, are held by the Exchange Fund Account to provide foreign currency liquidity and provide funds needed to promote orderly conditions for the Canadian dollar in the foreign exchange markets. Further details on the management of international reserves are available in the *Annual Report to Parliament on the Operations of the Exchange Fund Account*. The Government's loans, investments and advances include its investments in enterprise Crown corporations, loans to national governments mainly for financial assistance and development of export trade, and loans under the Canada Student Loans program.

Financial Assets for 2004-2005



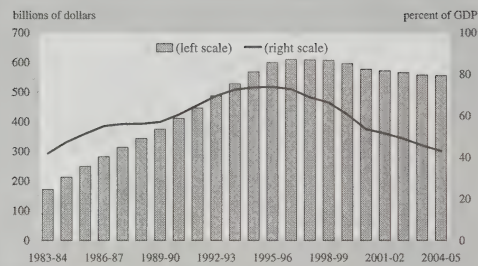
At March 31, 2005, financial assets amounted to \$151.0 billion, up \$6.2 billion from March 31, 2004, primarily due to an increase in tax receivables and in investments in enterprise Crown corporations, largely arising from higher net gains by the Export Development Corporation and Canada Mortgage and Housing Corporation. Since March 31, 1997, financial assets have increased \$50.6 billion, due to higher levels of cash and accounts receivables (up \$23.5 billion), an increase in the foreign exchange accounts (up \$14.1 billion) and an increase in loans, investments and advances (up \$13.0 billion). The increase in cash (up \$10.4 billion) is to ensure that the Government has sufficient cash on hand at year end to meet its operating and liquidity requirements through the first few months of the next fiscal year. For additional information on cash flow, see section on *Cash Flow*. The increase in tax receivables is broadly in line with the growth in the applicable tax bases. The increase in foreign exchange accounts reflected a decision by the Government in the late 1990s to increase its liquidity in these accounts. In recent years, it has reduced its holdings of foreign currency debt, given the improved economic and fiscal situation. The increase in loans, investments and advances was due to higher net gains from enterprise Crown corporations and the taking over of the financing of the Canada Student Loans program from the chartered banks in 2000.

Net Debt

The Government's net debt – its total liabilities less financial assets – declined to \$554.7 billion at March 31, 2005, from a peak of \$609.0 billion at March 31, 1997. As a share of GDP, net debt was 43.0 percent, down 30.9 percentage points from its peak of 73.9 percent at March 31, 1997. This is the ninth consecutive year in which this ratio has declined.

This ratio measures debt relative to the ability of the country's taxpayers to finance it. Total liabilities are only reduced by *financial assets* as *non-financial assets* are not normally converted to cash to pay off the debt, without disrupting government operations.

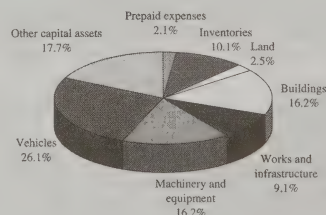
Net Debt



Non-Financial Assets

Non-financial assets include the net book value of the Government's tangible capital assets, which includes land, buildings, works and infrastructure such as roads and bridges, machinery and equipment, ships, aircraft and other vehicles. Non-financial assets also include inventories and prepaid expenses.

Non-Financial Assets for 2004-2005

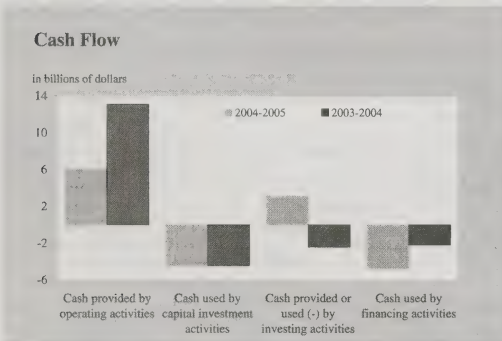


At March 31, 2005, non-financial assets stood at \$54.9 billion, virtually unchanged from the same period a year earlier. However, since March 31, 1997, non-financial assets have increased by \$8.8 billion.

Cash Flow

The annual surplus or deficit is presented on a full accrual basis of accounting, recognizing income in the period it is earned and liabilities when incurred. As such, the Government's operating activities generate a significant source of cash, after adjusting for non-cash revenues and expenses, part of which is offset by its capital investing activities. In addition, cash is usually received from the Government's investing activities. Since 1997-98, this cash has been used to pay off debt or change the level of the cash balances.

The following are the cash flows:



Risks and Uncertainties

As noted in the budget and related documents, the Government's revenues and expenses are highly sensitive to changes in economic assumptions – particularly to changes in real economic growth, inflation and interest rates. Not only can the forecasts of economic growth change on an aggregate basis, but the composition of the growth can be different than originally projected. Changes in economic conditions can also affect taxpayer behaviour. The applicable tax bases used for forecasting purposes are based on Statistics Canada's estimates. These are subject to ongoing revisions. Furthermore, the concepts employed are not entirely consistent with the definition of taxation income used by the Canada Revenue Agency, as noted in earlier sections. On the revenue side, monthly cash receipts are used as a proxy for accruals. However, year-end accruals can differ significantly from the cash results, especially for personal and corporate income tax and other revenue – audited results for which are not received until well after the end of the fiscal year. The revenues and expenses may also be affected throughout the year by unforeseen developments, including natural disasters, labour disruptions, court decisions and other legal obligations, delays in Parliamentary approvals, changes in accounting standards, and changes in environmental liabilities.

The forecasts of the budgetary balance and its components are updated in the fall economic and fiscal update and again in the budget tabled in Parliament prior to, or in the early months of, the next fiscal year. These updates are largely based on the monitoring of the monthly financial results as published in the *Fiscal Monitors* and incorporate the final audited fiscal results for the previous fiscal year, which are usually released in late September/early October. Results for the previous fiscal year can have a significant impact on the current year's estimates through adjustment to the average effective tax yield and assumptions regarding lapses in departmental appropriations. Although these updates are an improvement over the first forecast, they can still be off significantly from the final audited results. In part, this relates to the timing of information flows. For example, up to forty-five percent of corporate income tax revenues can be received in the final three months of the fiscal year, given remittance procedures. This information is not received until after the latest budget estimates are finalized.

To ensure that such developments do not adversely affect the Government's balanced budget targets, it follows a prudent approach to budget planning – including the use of private sector economic forecasts, regular consultations with a private sector economic advisory group, and the inclusion in the fiscal projections of an annual Contingency Reserve, as well as extra economic prudence. If the Contingency Reserve is not needed, it is used to reduce the accumulated deficit.

The Government maintains a prudent debt structure to protect its fiscal position from unexpected increases in interest rates and to limit annual refinancing needs. One of the measures of prudence is the fixed-rate share of debt – that is, the share that does not need to be refinanced within a year. As announced in the 2003 budget, the Government has adopted a new target for the fixed-rate portion. It will be reduced from two-thirds to 60 percent by 2007-2008 to lower future debt costs. The significant improvement in Canada's economic and fiscal situation, low and stable inflation and the restoration of Canada's triple-A credit rate make interest rate surprises less likely.

To illustrate the impact of changes in economic conditions, the Department of Finance publishes, on a regular basis, sensitivity impacts on the budgetary balance. These are "rules of thumb" as the actual impact will depend on many other factors as well. These show, for example, that

- A 1-percent decrease in real GDP growth for one year would adversely affect the budgetary balance by about \$2.5 billion in the first year, with increasing impacts thereafter.
- A 1-percent reduction in inflation would adversely affect the budgetary balance by about \$1.5 billion annually.
- A sustainable 100-basis-point decline in all interest rates would improve the budgetary balance by \$1 billion in the first year, with increasing impacts thereafter until the market debt is fully refinanced.

As noted in the 2005 Budget, a key near-term risk to the Canadian economic outlook is that the appreciation of the Canadian dollar will begin to affect domestic demand, which could result in labour market weakness, thereby dampening consumer confidence and spending. On a medium-term basis, the large and persistent U.S. current account and fiscal deficits could put upward pressure on interest rates and lower growth in the U.S., which would have negative implications for Canadian growth. A longer-term risk is the aging of the population as Canada is projected to experience one of the largest increases in the ratio of elderly to the 15-64 population. Population aging will exert significant upward pressure on age-related government expenditures, such as universal public pensions and health care. The reduction in the employment-to-population ratio over the upcoming decades will also tend to reduce economic and living standard growth and slow the growth in government revenues.

While the risks are negative on balance, Canada's strong monetary, fiscal and structural policy framework make it well positioned to deal with these risks. In addition, the Government's objective to reduce the accumulated deficit-to-GDP ratio to 25 percent by 2014-2015, will reduce the burden of interest charges, freeing up resources to address emerging pressures.

TEN YEAR COMPARATIVE FINANCIAL INFORMATION

This part provides a ten year comparison of financial information based on the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

TABLE 1.1

GOVERNMENT OF CANADA DETAILED STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT (in millions of dollars)

	Year ended March 31									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Revenues—										
Tax revenues—										
Income tax—										
Personal	64,049	67,796	74,949	77,894	85,070	92,662	86,972	89,530	92,957	98,521
Corporate	15,372	16,235	21,179	21,213	22,115	28,293	24,242	22,222	27,431	29,956
Other income tax revenues	1,882	2,671	1,999	2,208	2,646	2,982	2,925	3,291	3,142	3,560
	81,303	86,702	98,127	101,315	109,831	123,937	114,139	115,043	123,530	132,037
Other taxes and duties—										
Goods and services tax	16,880	18,159	19,717	20,936	23,121	24,759	25,292	28,248	28,286	29,758
Energy taxes	4,404	4,467	4,638	4,716	4,757	4,792	4,848	4,935	4,952	5,054
Customs import duties	2,969	2,676	2,766	2,359	2,105	2,784	3,040	3,278	2,887	3,091
Other excise taxes and duties	2,998	3,902	4,025	3,706	3,315	3,434	3,953	4,896	5,240	4,954
	27,251	29,204	31,146	31,717	33,298	35,769	37,133	41,357	41,365	42,857
Total tax revenues	108,554	115,906	129,273	133,032	143,129	159,706	151,272	156,400	164,895	174,894
Employment insurance premiums	19,089	19,949	19,242	19,064	18,628	18,655	17,637	17,870	17,546	17,307
Other revenues—										
Crown corporation revenues	5,830	4,000	4,369	4,497	4,700	5,460	4,754	5,305	5,920	6,827
Other program revenues	5,605	8,609	6,428	7,180	7,525	7,620	7,560	7,278	8,096	11,455
Foreign exchange revenues	1,179	1,456	1,542	1,851	2,085	2,679	2,453	3,379	2,090	1,175
Total other revenues	12,614	14,065	12,339	13,528	14,310	15,759	14,767	15,962	16,106	19,457
Total revenues	140,257	149,920	160,854	165,624	176,067	194,120	183,676	190,232	198,547	211,658
Expenses—										
Transfer payments—										
Old age security benefits, guaranteed income supplement and spouse's allowance	20,430	21,207	21,758	22,285	22,856	23,668	24,641	25,692	26,902	27,871
Other levels of government—										
Canada health and social transfer ⁽¹⁾		14,911	12,421	16,018	14,891	13,500	17,300	21,100	22,341	28,031
Fiscal arrangements	9,405	9,418	10,000	11,645	10,721	12,467	11,603	10,879	9,409	12,863
Canada Assistance Plan	7,191	105	24	8	56					
Education support	2,365	-41	5							
Alternative payments for standing programs		-2,014	-2,108	-2,150	-2,425	-2,460	-2,662	-2,321	-2,700	-2,746
Other	7,115	-217	162	2	1,217	375	987	342	3,807	
Total other levels of government	26,076	22,162	20,504	25,523	23,243	24,724	26,616	30,645	29,392	41,955
Employment insurance benefits	13,476	12,380	11,842	11,884	11,301	11,444	13,726	14,496	15,058	14,748
Canada child tax benefits	5,215	5,239	5,352	5,715	6,000	6,783	7,471	7,823	8,062	8,688
Other transfer payments	16,638	16,011	21,053	17,379	17,984	21,075	18,321	19,987	22,964	25,001
Total transfer payments	81,835	76,999	80,509	82,786	81,384	87,694	90,775	98,643	102,378	118,263
Other program expenses—										
Crown corporation expenses	9,552	5,204	4,441	5,790	5,246	5,402	6,085	6,551	6,566	8,907
National Defence	9,817	8,807	9,087	9,308	10,113	9,744	10,443	11,803	12,869	14,318
All other departments and agencies	19,652	20,317	21,565	21,590	22,795	27,226	29,703	28,996	31,882	34,422
Total other program expenses	39,021	34,328	35,093	36,688	38,154	42,372	46,231	47,350	51,317	57,647
Total program expenses	120,856	111,327	115,602	119,474	119,538	130,066	137,006	145,993	153,695	175,910
Public debt charges	49,407	47,281	43,120	43,303	43,384	43,892	39,651	37,270	35,769	34,118
Total expenses	170,263	158,608	158,722	162,777	162,922	173,958	176,657	183,263	189,464	210,028
Annual surplus or deficit (-)	-30,006	-8,688	2,132	2,847	13,145	20,162	7,019	6,969	9,083	1,630
Accumulated deficit, beginning of year	524,156	554,162	562,850	560,718	557,871	544,726	524,564	517,545	510,576	501,493
Accumulated deficit, end of year	554,162	562,850	560,718	557,871	544,726	524,564	517,545	510,576	501,493	499,863

⁽¹⁾ This transfer was introduced in 1996-97 to replace the Canada Assistance Plan, Education support and Insurance and medical care.

TABLE 1.2

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FINANCIAL POSITION
(in millions of dollars)

	As at March 31 ⁽¹⁾									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
LIABILITIES										
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES—										
Accounts payable and accrued liabilities	31,434	30,593	36,011	37,943	35,966	38,080	32,292	34,406	37,267	45,120
Tax payables	24,046	25,076	27,579	28,843	29,809	33,030	34,284	33,549	33,040	35,650
Environmental liabilities	3,014	3,014	3,014	3,014	3,014	3,014	3,051	3,378	3,564	5,624
Interest and matured debt	7,403	10,402	10,419	9,791	8,353	9,107	7,807	4,302	3,323	1,762
Allowance for guarantees	5,440	5,253	4,188	4,090	3,920	3,951	4,076	3,802	2,770	2,317
Total accounts payable and accrued liabilities	71,337	74,338	81,211	83,681	81,062	87,182	81,510	79,437	79,964	90,473
INTEREST-BEARING DEBT—										
Unmatured debt—										
Payable in Canadian currency—										
Marketable bonds	252,700	282,498	294,583	295,752	293,927	294,973	293,843	288,245	278,780	266,570
Treasury bills	166,100	135,400	112,300	96,950	99,850	88,700	94,039	104,411	113,378	127,199
Canada savings, Canada premium and Canada investment bonds	30,460	32,470	29,769	27,662	26,489	26,099	23,966	22,584	21,330	19,080
Non-marketable bonds and notes	3,478	3,468	3,456	4,063	3,552	3,473	3,391	3,371	3,427	3,393
Payable in foreign currencies	452,738	453,836	440,108	424,427	423,818	413,245	415,239	418,611	416,915	416,242
Obligations related to capital leases	16,809	23,016	27,183	36,000	32,588	33,158	27,032	21,141	20,542	16,286
	1,885	1,935	1,924	2,614	2,601	2,591	2,619	2,664	2,774	2,932
Total interest-bearing debt	471,432	478,787	469,215	463,041	459,007	448,994	444,890	442,416	440,231	435,460
Pension and other liabilities—										
Public sector pensions	107,882	114,205	117,457	122,407	128,346	129,185	126,921	125,708	127,560	129,579
Other employee and veteran future benefits	32,427	33,396	34,152	35,135	35,714	37,668	38,280	38,844	39,367	41,549
Due to Canada Pension Plan	3,636	3,718	4,205	5,427	6,217	6,391	6,770	7,093	7,483	2,771
Other liabilities	4,549	4,959	5,060	5,222	5,474	5,729	5,971	6,642	6,488	5,909
Total interest-bearing debt	619,926	635,065	630,089	631,232	634,758	627,967	622,832	620,703	621,129	615,268
TOTAL LIABILITIES	691,263	709,403	711,300	714,913	715,820	715,149	704,342	700,140	701,093	705,741
FINANCIAL ASSETS										
CASH AND ACCOUNTS RECEIVABLE—										
Cash	9,044	10,175	11,691	10,693	14,511	15,801	11,360	16,486	20,546	20,595
Tax receivables	38,610	39,383	40,679	41,838	43,321	48,572	45,605	43,597	47,953	53,477
Other accounts receivable	4,923	3,213	2,832	3,348	3,179	2,629	2,868	2,543	2,422	2,209
Total cash and accounts receivable	52,577	52,771	55,202	55,879	61,011	67,002	59,833	62,626	70,921	76,281
FOREIGN EXCHANGE ACCOUNTS—										
International reserves held in the Exchange Fund										
Account	18,908	26,726	28,198	31,855	38,630	47,845	48,667	44,849	41,247	39,114
International Monetary Fund—Subscriptions	8,580	8,295	8,194	13,048	12,390	12,814	12,821	12,942	12,185	11,240
Less: International Monetary Fund—Notes payable and special drawing rights allocations	8,434	8,208	7,424	10,235	9,526	10,389	9,442	8,841	9,119	9,483
Total net foreign exchange accounts	19,054	26,813	28,968	34,668	41,494	50,270	52,046	48,950	44,313	40,871
LOANS, INVESTMENTS AND ADVANCES—										
Enterprise Crown corporations and other government business enterprises	15,546	15,212	14,697	13,089	13,369	14,176	13,688	14,555	16,232	19,226
National governments including developing countries and international organizations	13,092	13,374	13,712	14,750	14,231	14,998	15,272	14,793	14,293	14,375
Other loans, investments and advances	5,652	5,839	6,021	6,053	6,103	8,335	9,574	11,650	16,609	17,793
	34,290	34,425	34,430	33,892	33,703	37,509	38,534	40,998	47,134	51,394
Less: allowance for valuation	13,266	13,571	15,253	16,119	15,343	15,937	16,978	17,250	17,586	17,534
Total loans, investments and advances	21,024	20,854	19,177	17,773	18,360	21,572	21,556	23,748	29,548	33,860
TOTAL FINANCIAL ASSETS	92,655	100,438	103,347	108,320	120,865	138,844	133,435	135,324	144,782	151,012
NET DEBT	598,608	608,965	607,953	606,593	594,955	576,305	570,907	564,816	556,311	554,729
NON-FINANCIAL ASSETS										
Tangible capital assets	37,763	39,253	40,174	41,500	42,854	44,214	45,724	47,034	47,745	48,207
Inventories	5,803	5,972	6,160	6,310	6,451	6,591	6,438	6,113	6,134	5,525
Prepaid expenses	880	890	901	912	924	936	1,200	1,093	939	1,134
TOTAL NON-FINANCIAL ASSETS	44,446	46,115	47,235	48,722	50,229	51,741	53,362	54,240	54,818	54,866
ACCUMULATED DEFICIT	554,162	562,850	560,718	557,871	544,726	524,564	517,545	510,576	501,493	499,863

(1) Certain comparative figures have been reclassified to conform to the current year's presentation.

TABLE 1.3

GOVERNMENT OF CANADA
STATEMENT OF CHANGE IN NET DEBT
(in millions of dollars)

	Year ended March 31									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Net debt, beginning of year.....	567,494	598,608	608,965	607,953	606,593	594,955	576,305	570,907	564,816	556,311
Change in net debt during the year—										
Annual surplus (-) or deficit.....	30,006	8,688	-2,132	-2,847	-13,145	-20,162	-7,019	-6,969	-9,083	-1,630
Changes due to tangible capital assets—										
Acquisition of tangible capital assets.....	3,269	3,970	3,425	3,818	3,851	3,880	4,485	5,051	4,535	4,619
Amortization of tangible capital assets.....	-2,195	-2,277	-2,320	-2,312	-2,290	-2,312	-2,583	-3,341	-3,502	-3,696
Proceeds from disposal of tangible capital assets....	-73	-1,575	-82	-95	-46	-111	-56	-288	-91	-144
Loss (-) or gain on disposal of tangible capital assets.....	-129	1,372	-102	-85	-161	-97	-336	-112	-231	-317
Total.....	872	1,490	921	1,326	1,354	1,360	1,510	1,310	711	462
Changes due to inventories.....	226	169	188	150	141	140	-153	-325	21	-609
Changes due to prepaid expenses.....	10	10	11	11	12	12	264	-107	-154	195
Net decrease (-) or increase in net debt.....	31,114	10,357	-1,012	-1,360	-11,638	-18,650	-5,398	-6,091	-8,505	-1,582
Net debt, end of year.....	598,608	608,965	607,953	606,593	594,955	576,305	570,907	564,816	556,311	554,729

TABLE 1.4

GOVERNMENT OF CANADA
STATEMENT OF CASH FLOW

(in millions of dollars)

	Year ended March 31									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Operating activities—										
Annual surplus or deficit (-)	-30,006	-8,688	2,132	2,847	13,145	20,162	7,019	6,969	9,083	1,630
Items not affecting cash—										
Share of annual profit in enterprise Crown corporations and other government business enterprises	-1,873	-1,858	-2,281	-2,507	-2,562	-3,274	-2,482	-2,962	-3,711	-4,855
Amortization of tangible capital assets	2,195	2,277	2,320	2,312	2,290	2,312	2,583	3,341	3,502	3,696
Loss or gain (-) on disposal of tangible capital assets	129	-1,372	102	85	161	97	336	112	231	317
Gain on disposal of investment										-2,562
Changes in inventories and prepaid expenses	-236	-179	-199	-161	-153	-152	-111	432	133	414
Changes in pension and other liabilities	8,695	7,784	4,596	7,317	7,560	3,222	-1,031	346	2,611	-1,090
Changes in foreign exchange accounts	-4,704	-7,759	-2,155	-5,700	-6,826	-8,776	-1,776	3,096	4,637	3,442
Net change in other accounts	240	3,932	7,070	1,355	-5,078	1,092	-1,905	532	-3,372	5,146
Cash provided or used (-) by operating activities	-25,560	-5,863	11,585	5,548	8,537	14,683	2,633	11,866	13,114	6,138
Capital investment activities—										
Acquisitions of tangible capital assets	-3,269	-3,970	-3,425	-3,818	-3,851	-3,880	-4,485	-5,051	-4,535	-4,619
Proceeds from disposal of tangible capital assets	73	1,575	82	95	46	111	56	288	91	144
Cash provided or used (-) by capital investment activities	-3,196	-2,395	-3,343	-3,723	-3,805	-3,769	-4,429	-4,763	-4,444	-4,475
Investing activities—										
Enterprise Crown corporations and other government business enterprise net repayments	5,412	2,192	2,796	4,115	2,282	2,467	2,971	2,095	2,034	1,861
Other loans, investments and advances issued	-3,538	-2,676	-4,434	-3,621	-2,659	-5,037	-5,453	-6,216	-9,366	-8,139
Other loans, investments and advances repayments	5,947	2,518	4,484	2,857	3,497	2,959	3,941	4,619	4,907	9,435
Cash provided or used (-) by investing activities	7,821	2,034	2,846	3,351	3,120	389	1,459	498	-2,425	3,157
Total cash generated or required (-) before financing activities	-20,935	-6,224	11,088	5,176	7,852	11,303	-337	7,601	6,245	4,820
Financing activities—										
Canadian currency borrowings issued	448,521	379,055	283,297	245,934	267,810	225,243	257,953	309,189	336,148	335,454
Canadian currency borrowings repayments	-419,813	-377,907	-297,036	-260,925	-268,432	-235,825	-255,931	-305,773	-337,734	-335,969
Foreign currencies borrowings issued	27,839	36,806	42,586	51,859	33,418	34,176	23,412	17,297	14,227	13,608
Foreign currencies borrowings repayments	-27,951	-30,599	-38,419	-43,042	-36,830	-33,607	-29,538	-23,188	-14,826	-17,864
Cash provided or used (-) by financing activities	28,596	7,355	-9,572	-6,174	-4,034	-10,013	-4,104	-2,475	-2,185	-4,771
Net increase or decrease (-) in cash	7,661	1,131	1,516	-998	3,818	1,290	-4,441	5,126	4,060	49
Cash at beginning of year	1,383	9,044	10,175	11,691	10,693	14,511	15,801	11,360	16,486	20,546
Cash at end of year	9,044	10,175	11,691	10,693	14,511	15,801	11,360	16,486	20,546	20,595

TABLE 1.5

GOVERNMENT OF CANADA
 DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS AND OF NON-FINANCIAL ASSETS
 (in millions of dollars)

	Year ended March 31									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Loans, investments and advances—										
Enterprise Crown corporations and other government business enterprises—										
Loans and advances—										
Canada Deposit Insurance Corporation	533	772	460	395						
Canada Mortgage and Housing Corporation	571	325	230	410	223	224	226	218	219	190
Farm Credit Canada	214	-197	630	836	236	226	578			
Other	80	25	24	60	58	-38		63	-28	2
	1,398	925	1,344	1,701	517	412	804	281	191	192
Investments—										
Share of annual profit	-1,873	-1,858	-2,281	-2,507	-2,562	-3,274	-2,482	-2,962	-3,711	-4,855
Dividends	1,857	1,371	1,555	2,566	1,792	1,990	2,078	1,881	1,907	1,944
Capital	2,157	-104	-103	-152	-27	65	89	-67	-64	-275
	2,141	-591	-829	-93	-797	-1,219	-315	-1,148	-1,868	-3,186
Total	3,539	334	515	1,608	-280	-807	489	-867	-1,677	-2,994
Other loans, investments and advances—										
Portfolio investments	3,074		59		1					1,225
National governments including developing countries ..	61	147	215	-477	198	2	219	684	574	184
International organizations	296	325	3,767	143	-237	313	453	327	-74	-266
Provincial and territorial governments	167	155	-407	-162	-738	-963	385	-139	-2,459	-673
Other	-526	-342	-138	-74	317	-1,269	-1,624	-1,827	-2,500	-1,736
	3,072	285	3,496	-570	-459	-1,917	-567	-955	-4,459	-1,266
Total loans, investments and advances	6,611	619	4,011	1,038	-739	-2,724	-78	-1,822	-6,136	-4,260
Allowance for valuation	-2,280	-449	-2,334	366	152	-488	94	-370	336	-52
Total loans, investments and advances after allowance for valuation	4,331	170	1,677	1,404	-587	-3,212	16	-2,192	-5,800	-4,312
Pension and other liabilities—										
Public sector pensions	6,849	6,323	3,252	4,950	5,939	839	-2,264	-1,213	1,852	2,019
Other employee and veteran future benefits	1,096	969	756	983	579	1,954	612	564	523	2,182
Due to Canada Pension Plan	230	82	487	1,222	790	174	379	323	390	-4,712
Other liabilities	520	410	101	162	252	255	242	672	-154	-579
Total pension and other liabilities	8,695	7,784	4,596	7,317	7,560	3,222	-1,031	346	2,611	-1,090
Non-financial assets—										
Tangible capital assets	-872	-1,490	-921	-1,326	-1,354	-1,360	-1,510	-1,310	-711	-462
Inventories	-226	-169	-188	-150	-141	-140	153	325	-21	609
Prepaid expenses	-10	-10	-11	-11	-12	-12	-264	107	154	-195
Total non-financial assets	-1,108	-1,669	-1,120	-1,487	-1,507	-1,512	-1,621	-878	-578	-48
Other transactions—										
Tax receivables	-1,841	-773	-1,296	-1,159	-1,483	-5,251	2,967	2,008	-4,356	-5,524
Other receivables	-1,541	1,710	381	-516	169	550	-239	325	121	214
Provincial and territorial tax collection agreements account	1,058	352	-551	1,267	-1,402	-824	-1,139	-934	2,374	1,103
Tax payables	1,134	1,030	2,503	1,264	966	3,221	1,254	-735	-509	2,610
Other liabilities	3,047	1,619	4,921	-61	-2,183	3,723	-5,787	-404	-1,338	4,737
Total other transactions	1,857	3,938	5,958	795	-3,933	1,419	-2,944	260	-3,708	3,140
Net non-budgetary transactions after allowance for valuation	13,775	10,223	11,111	8,029	1,533	-83	-5,580	-2,464	-7,475	-2,310

TABLE 1.6

GOVERNMENT OF CANADA
 DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS
 (in millions of dollars)

	Year ended March 31									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Foreign exchange transactions—										
International reserves held in the Exchange Fund										
Account	-4,552	-7,818	-1,472	-3,657	-6,775	-9,215	-822	3,818	3,602	2,133
International Monetary Fund—Subscriptions	853	285	101	-4,854	658	-424	-7	-121	757	945
	-3,699	-7,533	-1,371	-8,511	-6,117	-9,639	-829	3,697	4,359	3,078
Less: International Monetary Fund—Notes payable	851	174	766	-2,693	634	-835	947	623	-336	-453
Special drawing rights allocations	154	52	18	-118	75	-28		-22	58	89
	1,005	226	784	-2,811	709	-863	947	601	-278	-364
Total foreign exchange transactions	-4,704	-7,759	-2,155	-5,700	-6,826	-8,776	-1,776	3,096	4,637	3,442
Unmatured debt transactions—										
Payable in Canadian currency—										
Marketable bonds	28,660	32,744	15,788	9,575	-866	1,046	-1,107	-5,598	-9,466	-12,209
Treasury bills	1,650	-30,700	-23,100	-15,350	2,900	-11,150	5,523	10,371	8,967	13,821
Canada savings, Canada premium and Canada investment bonds		2,010	-2,701	-2,107	-1,173	-390	-2,340	-1,382	-1,254	-2,250
Non-marketable bonds and notes	-10	-10	-12	607	-511	-79	-82	-19	56	-35
	30,300	4,044	-10,025	-7,275	350	-10,573	1,994	3,372	-1,697	-673
Payable in foreign currencies	-1,751	3,261	464	411	-4,371	570	-6,126	-5,891	-599	-4,256
Obligations related to capital leases	47	50	-11	690	-13	-10	28	44	111	158
Total unmaturred debt transactions	28,596	7,355	-9,572	-6,174	-4,034	-10,013	-4,104	-2,475	-2,185	-4,771
Cash at end of year—										
In Canadian currency	8,968	10,063	11,605	10,662	14,468	15,772	11,313	16,436	20,533	20,587
In foreign currencies	76	112	86	31	43	29	47	50	13	8
Total cash	9,044	10,175	11,691	10,693	14,511	15,801	11,360	16,486	20,546	20,595

GLOSSARY OF TERMS

The following terms are used in this section and throughout the financial statements in Section 2 of this Volume. The definitions are taken from three primary sources:

- 1- The *Vocabulary of Government Finance Management*, Terminology Bulletin 232, Public Works and Government Services Canada.
 - 2- The *CICA Public Sector Accounting Handbook*.
 - 3- Glossary of Frequently-Used Terms, Finance Canada.
- **Accounts of Canada –**
The centralized record of the financial transactions of the Government of Canada, maintained by the Receiver General. The accounts of Canada summarize revenues, expenses, assets and liabilities transactions.
 - **Accrued Benefit Obligation –**
The value of future benefits attributed to services rendered by employees and former employees to the accounting date.
 - **Accumulated Deficit –**
The accumulated net total of all past federal deficits and surpluses since Confederation. The accumulated deficit is also equal to total liabilities less total assets – both financial and non-financial.
 - **Actuarial Valuation for Accounting Purposes –**
An assessment of the financial status of a benefit plan. It consists of the valuation of assets held to discharge the benefit liability and calculation of the actuarial present value of benefits to be paid under the plan. The valuation results in a calculation of the required future contributions or payments and a determination of any gains or losses since the last valuation.
 - **Allowance –**
Estimated potential losses on the realization of government financial claims or estimated financial obligations that would not otherwise be recorded in the financial statements.
 - **Appropriation –**
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.
 - **Capital Lease –**
A lease that, from the point of view of the lessee, transfers substantially all the benefits and risks incident to ownership of property to the lessee.
 - **Consolidated Revenue Fund –**
The aggregate of all public moneys that are on deposit at the credit of the Receiver General for Canada.
 - **Consumer Price Index (CPI) –**
A measure of price changes produced by Statistics Canada on a monthly basis. The CPI measures the retail prices of a “shopping basket” of about 300 goods and services including food, housing, transportation, clothing and recreation. The index is “weighted”, meaning that it gives greater importance to price changes for some products than others – more to housing, for example, than to entertainment – in an effort to reflect typical spending patterns. Increases in the CPI are also referred to as increases in the cost of living.
 - **Contingency Reserve –**
Funds set aside in the fiscal projections to cushion against changes in the economy. When this reserve is not otherwise used, it is applied to the accumulated deficit.
 - **Contingent Liability –**
A potential debt which may become an actual financial obligation if certain events occur or fail to occur.
 - **Contractual Obligation –**
A written obligation to outside organizations or individuals as a result of a contract.
 - **Defined Benefit Pension Plan –**
A plan that specifies either the benefits to be received by employees after retirement or the method for determining those benefits.
 - **Enterprise Crown Corporation –**
A corporation which is not dependent on parliamentary appropriations and whose principal activity and source of revenues are the sale of goods and/or services to outside parties. An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs.
 - **Financial Assets –**
An asset on hand at the end of the accounting period, which could provide resources to discharge existing liabilities or finance future operations. Financial assets include cash and assets that are convertible into cash and are not intended for consumption in the normal course of activities.
 - **Full Accrual Accounting –**
The method of recording transactions by which revenues and expenses are reflected in the determination of results for the period in which they are considered to have been earned and incurred, respectively, whether or not such transactions have been settled finally by the receipt or payment of cash or its equivalent.

- **G-7 (Group of Seven) –**
The G-7 consists of the world's seven largest industrial market economies: the United States, Japan, Germany, France, Great Britain, Italy and Canada. The leaders of these countries meet annually to discuss political and economic issues of mutual concern. In addition, G-7 finance ministers meet several times a year to discuss economic policy. Their work is supported by regular, functional meetings of officials, including the G-7 Finance Deputies.
- **Gross Domestic Product (GDP) –**
The total value of all goods and services produced within Canada during a given year. It is a measure of the income generated by production within Canada. Also referred to as annual economic output or, more simply, output. To avoid counting the same output more than once, GDP includes only final goods and services – not those that are used to make another product. GDP would not include the wheat used to make bread, but would include the bread itself.
- **Net Book Value of Tangible Capital Assets –**
The cost of tangible capital assets less both accumulated amortization and the amount of any write-downs.
- **Net Debt –**
The total liabilities of the government less its financial assets.
- **Non-Financial Assets –**
An asset on hand at the end of the accounting period, which could not normally be converted to cash to pay off the debt, without disrupting government operations.
- **Operating Lease –**
A lease in which the lessor retains substantially all the benefits and risks of ownership.
- **Public Money –**
All money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money.
- **Real Return Bonds –**
These bonds pay semi-annual interest based on a real interest rate. Unlike standard fixed-coupon marketable bonds, interest payments on real return bonds are adjusted for changes in the consumer price index.
- **Reserve for Economic Prudence –**
Funds set aside in the fiscal projections in addition to the contingency reserve. This reserve provides further assurance against falling back into deficit.
- **Surplus –**
The amount by which government revenue exceeds expenses in any given year.
- **Swap –**
An agreement that exchanges one type of return or financial instrument for another (e.g. a fixed for a floating rate of interest).
- **Tangible Capital Asset –**
A non-financial asset having physical substance that:
 - (i) is held for use in the production or supply of goods and services;
 - (ii) has a useful economic life extending beyond an accounting period; and
 - (iii) has been acquired to be used on a continuing basis.
- **Transfer Payments –**
A transfer of money from a government to an individual, an organization or another government for which the government making the transfer does not:
 - (i) receive any goods or services directly in return as would occur in a purchase/sales transaction;
 - (ii) expect to be repaid in the future, as would be expected in a loan; or
 - (iii) expect a financial return, as would be expected in an investment.

SECTION 2

2004-2005

PUBLIC ACCOUNTS OF CANADA

Financial Statements of the Government of Canada and Report and Observations of the Auditor General

CONTENTS

	<i>Page</i>
Preface	2.2
Statement of responsibility	2.3
Report of the Auditor General	2.4
Financial statements—	
Statement of Operations and Accumulated Deficit	2.5
Statement of Financial Position	2.6
Statement of Change in Net Debt	2.7
Statement of Cash Flow	2.8
Notes to the Financial Statements of the Government of Canada	2.9
Supplementary information—	
Observations of the Auditor General	2.27

PREFACE TO THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. The financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, accumulated deficit, change in net debt and cash flow.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund" (CRF); second, that the balance of the CRF, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the CRF. All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty also may borrow only as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The financial statements consist of four statements and accompanying notes.

The first is the **Statement of Operations and Accumulated Deficit**, which presents the Government's revenues, expenses and surplus for the year, and the net accumulation of the annual surpluses and deficits since Confederation.

The second is the **Statement of Financial Position**, which discloses the Government's cash balances and investments, amounts owing to and by the Government at the end of the year, and the Government's non-financial assets such as its tangible capital assets and inventories. It also presents both the accumulated deficit of the Government and its net debt which is the difference between the Government's total liabilities and its financial assets.

The third is the **Statement of Change in Net Debt**, which explains the difference between the Government's annual surplus and the change in the net debt for the year. It reports the extent to which revenues recognized in the year were sufficient to offset expenditures, as opposed to the expenses recognized in the annual surplus.

The fourth is the **Statement of Cash Flow**, which provides information on the Government's cash provided by or used for operating, capital, investing and financing activities.

Other sections in this volume together with Volume II and Volume III of the *Public Accounts of Canada*, provide more detailed supplementary information in respect of matters reported in the financial statements. The report of the Auditor General on the financial statements does not extend to this supplementary information.

STATEMENT OF RESPONSIBILITY

The financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements on a basis consistent with that of the preceding year.


Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The financial statements are prepared on a full accrual basis of accounting whereby, assets include both financial and non-financial assets, revenues, including tax revenues are recorded when earned, and expenses include accrued expenses and amortization of capital assets. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized summary record of the Government's financial transactions, and obtains additional information as required, from departments, agencies, Crown corporations and other government business enterprises to meet accounting and reporting requirements.

The Government presents the financial statements to the Auditor General of Canada who audits them and provides an independent opinion to the House of Commons. The duties of the Auditor General in that respect are contained in section 6 of the *Auditor General Act*. Additional information is provided in the observations of the Auditor General at the end of this section.

Annually, the financial statements are tabled in Parliament as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.



WAYNE G. WOUTERS
*Secretary of the Treasury Board
of Canada*



IAN E. BENNETT
Deputy Minister of Finance



I. DAVID MARSHALL
*Deputy Receiver General for
Canada*



Auditor General of Canada
Vérificatrice générale du Canada

**REPORT OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA**

To the House of Commons:

I have audited the statement of financial position of the Government of Canada as at March 31, 2005 and the statements of operations and accumulated deficit, change in net debt, and cash flow for the year then ended. These financial statements are the responsibility of the Government. My responsibility, as required by section 6 of the *Auditor General Act*, is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Government of Canada as at March 31, 2005 and the results of its operations, the changes in its net debt and its cash flow for the year then ended in accordance with the stated accounting policies of the Government set out in Note 1 to the financial statements. As required by section 6 of the *Auditor General Act*, I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

Additional information and comments on the financial statements and this Report are included in my Observations at the end of Section 2, Volume I of the *Public Accounts of Canada 2005*.

A handwritten signature in dark ink, reading "Sheila Fraser".

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 31, 2005

GOVERNMENT OF CANADA

Statement of Operations and Accumulated Deficit
for the Year Ended March 31, 2005

(in millions of dollars)

	2005		2004
	Budget ⁽¹⁾	Actual	Actual
REVENUES			
<i>TAX REVENUES —</i>			
<i>Income tax —</i>			
Personal	95,700	98,521	92,957
Corporate	26,200	29,956	27,431
Other income tax revenues	3,300	3,560	3,142
	125,200	132,037	123,530
<i>Other taxes and duties —</i>			
Goods and services tax	28,500	29,758	28,286
Energy taxes	5,300	5,054	4,952
Customs import duties	3,000	3,091	2,887
Other excise taxes and duties	4,900	4,954	5,240
	41,700	42,857	41,365
TOTAL TAX REVENUES	166,900	174,894	164,895
EMPLOYMENT INSURANCE PREMIUMS	17,000	17,307	17,546
<i>OTHER REVENUES —</i>			
Crown corporation revenues	5,500	6,827	5,920
Other program revenues	9,400	11,455	8,096
Foreign exchange revenues	2,000	1,175	2,090
TOTAL OTHER REVENUES	16,900	19,457	16,106
TOTAL REVENUES	200,800	211,658	198,547
EXPENSES (Note 3)			
<i>TRANSFER PAYMENTS —</i>			
Old age security benefits, guaranteed income supplement and spouse's allowance	27,900	27,871	26,902
Other levels of government	30,600	41,955	29,392
Employment insurance benefits	15,700	14,748	15,058
Canada child tax benefits	8,800	8,688	8,062
Other transfer payments	24,000	25,001	22,964
TOTAL TRANSFER PAYMENTS	107,000	118,263	102,378
<i>OTHER PROGRAM EXPENSES —</i>			
Crown corporation expenses	6,200	8,907	6,566
National Defence	13,800	14,318	12,869
All other departments and agencies	34,400	34,422	31,882
TOTAL OTHER PROGRAM EXPENSES	54,400	57,647	51,317
TOTAL PROGRAM EXPENSES	161,400	175,910	153,695
PUBLIC DEBT CHARGES	35,400	34,118	35,769
TOTAL EXPENSES	196,800	210,028	189,464
ANNUAL SURPLUS	4,000⁽²⁾	1,630	9,083
ACCUMULATED DEFICIT, BEGINNING OF YEAR	501,500	501,493	510,576
ACCUMULATED DEFICIT, END OF YEAR (Note 4)	497,500	499,863	501,493

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

⁽¹⁾ Derived from Budget 2004.⁽²⁾ Budget 2004 disclosed the budgetary surplus as \$4 billion before deducting reserves for contingency (\$3 billion) and economic prudence (\$1 billion).

GOVERNMENT OF CANADA

Statement of Financial Position
at March 31, 2005

(in millions of dollars)

	2005	2004
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES —		
Accounts payable and accrued liabilities	45,120	37,267
Tax payables	35,650	33,040
Environmental liabilities	5,624	3,564
Interest and matured debt	1,762	3,323
Allowance for guarantees	2,317	2,770
TOTAL ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	90,473	79,964
INTEREST-BEARING DEBT —		
Unmatured debt (Note 5)	435,460	440,231
Pension and other liabilities —		
Public sector pensions (Note 6)	129,579	127,560
Other employee and veteran future benefits (Note 6)	41,549	39,367
Due to Canada Pension Plan (Note 7)	2,771	7,483
Other liabilities	5,909	6,488
<i>Total pension and other liabilities</i>	<i>179,808</i>	<i>180,898</i>
TOTAL INTEREST-BEARING DEBT	615,268	621,129
TOTAL LIABILITIES	705,741	701,093
FINANCIAL ASSETS		
CASH AND ACCOUNTS RECEIVABLE —		
Cash	20,595	20,546
Tax receivables (Note 8)	53,477	47,953
Other accounts receivable (Note 8)	2,209	2,422
TOTAL CASH AND ACCOUNTS RECEIVABLE	76,281	70,921
FOREIGN EXCHANGE ACCOUNTS (Note 9)	40,871	44,313
LOANS, INVESTMENTS AND ADVANCES —		
Enterprise Crown corporations and other government business enterprises (Notes 10 and 14)	19,226	16,232
National governments, including developing countries and international organizations (Note 11)	14,375	14,293
Other loans, investments and advances (Note 11)	17,793	16,609
	<i>51,394</i>	<i>47,134</i>
Less: allowance for valuation	17,534	17,586
TOTAL LOANS, INVESTMENTS AND ADVANCES	33,860	29,548
TOTAL FINANCIAL ASSETS	151,012	144,782
NET DEBT	554,729	556,311
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 12)	48,207	47,745
Inventories	5,525	6,134
Prepaid expenses	1,134	939
TOTAL NON-FINANCIAL ASSETS	54,866	54,818
ACCUMULATED DEFICIT (Note 4)	499,863	501,493
CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES (Notes 13 and 14)		

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Change in Net Debt
for the Year Ended March 31, 2005

(in millions of dollars)

	2005		2004
	Budget ⁽¹⁾	Actual	Actual
NET DEBT, BEGINNING OF YEAR	556,300	556,311	564,816
CHANGE IN NET DEBT DURING THE YEAR —			
ANNUAL SURPLUS.....	-4,000 ⁽²⁾	-1,630	-9,083
CHANGES DUE TO TANGIBLE CAPITAL ASSETS —			
Acquisition of tangible capital assets	4,600	4,619	4,535
Amortization of tangible capital assets	-3,100	-3,696	-3,502
Proceeds from disposal of tangible capital assets		-144	-91
Loss on disposal of tangible capital assets		-317	-231
TOTAL CHANGES DUE TO TANGIBLE CAPITAL ASSETS	1,500	462	711
CHANGES DUE TO INVENTORIES.....		-609	21
CHANGES DUE TO PREPAID EXPENSES.....		195	-154
NET DECREASE IN NET DEBT.....	-2,500	-1,582	-8,505
NET DEBT, END OF YEAR	553,800	554,729	556,311

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

⁽¹⁾ Derived from Budget 2004.⁽²⁾ Budget 2004 disclosed the budgetary surplus as \$4 billion before deducting reserves for contingency (\$3 billion) and economic prudence (\$1 billion).

GOVERNMENT OF CANADA

Statement of Cash Flow
for the Year Ended March 31, 2005

(in millions of dollars)

	2005	2004
OPERATING ACTIVITIES —		
ANNUAL SURPLUS	1,630	9,083
Items not affecting cash —		
Share of annual profit in enterprise Crown corporations and other government business enterprises.	-4,855	-3,711
Amortization of tangible capital assets	3,696	3,502
Loss on disposal of tangible capital assets	317	231
Gain on disposal of investments	-2,562	
Changes in inventories and prepaid expenses	414	133
Changes in pension and other liabilities	-1,090	2,611
Changes in foreign exchange accounts	3,442	4,637
Net change in other accounts.	5,146	-3,372
CASH PROVIDED BY OPERATING ACTIVITIES	6,138	13,114
CAPITAL INVESTMENT ACTIVITIES —		
Acquisitions of tangible capital assets	-4,619	-4,535
Proceeds from disposal of tangible capital assets	144	91
CASH USED BY CAPITAL INVESTMENT ACTIVITIES	-4,475	-4,444
INVESTING ACTIVITIES —		
Enterprise Crown corporation and other government business enterprise net repayments	1,861	2,034
Other loans, investments and advances issued	-8,139	-9,366
Other loans, investments and advances repayments	9,435	4,907
CASH PROVIDED OR USED (-) BY INVESTING ACTIVITIES	3,157	-2,425
TOTAL CASH GENERATED BEFORE FINANCING ACTIVITIES	4,820	6,245
FINANCING ACTIVITIES —		
Canadian currency borrowings issued	335,454	336,148
Canadian currency borrowings repayments	-335,969	-337,734
Foreign currencies borrowings issued	13,608	14,227
Foreign currencies borrowings repayments	-17,864	-14,826
CASH USED BY FINANCING ACTIVITIES	-4,771	-2,185
NET INCREASE IN CASH	49	4,060
CASH AT BEGINNING OF YEAR	20,546	16,486
CASH AT END OF YEAR	20,595	20,546
SUPPLEMENTARY INFORMATION		
Cash used for interest ⁽¹⁾	21,006	22,977

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

⁽¹⁾ The 2004 amount was restated to include the amortization of discounts on Treasury bills and Canada bills.

Notes to the Financial Statements of the Government of Canada

1. Summary of Significant Accounting Policies

Reporting entity

The reporting entity of the Government of Canada includes all departments, agencies, corporations and funds which are owned or controlled by the Government and which are accountable to Parliament. The financial activities of all these entities are consolidated in these financial statements, except for enterprise Crown corporations and other government business enterprises, which are not dependent on the Government for financing their activities. These corporations are reported under the modified equity basis of accounting.

The Canada Pension Plan is excluded from the reporting entity because it is under the joint control of the Government and participating provinces.

Basis of accounting

The Government reports all revenues and expenses on an accrual basis. Tax revenues are accounted for in the period in which the revenue arose. Assets are valued at the lower of cost or net realizable value. Liabilities and financial obligations to outside organizations are recorded at the estimated amount ultimately payable. Both financial assets and non-financial assets are reported on the Statement of Financial Position. Non-financial assets are charged to expense through amortization or upon utilization. Non-financial assets are not taken into consideration when determining the net debt of the Government, but rather are deducted from the net debt to determine the accumulated deficit.

Revenues

Tax revenues are derived from exchange transactions between third parties. They are recognized, on an accrual basis, in the period in which the event that gave rise to the revenue took place. Income tax revenue is recognized when the taxpayer has earned the income subject to the tax. Domestic goods and services tax revenue is recognized at the time of the sale of goods or the provision of services and is presented on the Statement of Operations and Accumulated Deficit net of tax credits. Excise duties revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. Excise tax revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. Customs duties and goods and services tax revenue on imports is recognized when goods are authorized to enter Canada.

Tax revenues are measured from amounts assessed and from estimates of amounts not assessed based on cash received. Annual revenues also include adjustments between

the estimated revenues of previous years and actual amounts, as well as revenues from reassessments relating to prior years. Revenues do not include estimates for amounts of unreported taxes.

Tax revenues that were not collected at year-end or refunds that were not yet disbursed are reported respectively as tax receivables and tax payables on the Statement of Financial Position. These amounts also include other receivables and payables for amounts collected through the tax system such as employment insurance premiums.

Other revenues are recognized in the period to which they relate. Employment insurance premiums are recognized as revenue in the period the insurable earnings are earned.

Expenses

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenses include provisions to reflect changes in the economic value of assets or liabilities, including provisions for bad debts, provisions for loans, investments and advances, and inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

Premiums and discounts on public debt are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded as part of public debt charges.

Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and are amortized to expense over the useful lives of the assets. For certain tangible capital assets where the costs are not readily available, such as older buildings, estimated current costs have been extrapolated back in time in a systematic and rational manner to approximate original costs.

Inventories are comprised of spare parts and supplies that are held for future program delivery and are not intended for resale. They are valued at cost. Inventories that no longer have service potential are valued at the lower of cost or net realizable value. Items for which the costs are not readily available have been valued using management's best estimates of original cost based on available information.

Foreign Exchange Accounts

Short-term deposits, marketable securities and special drawing rights held in the Foreign Exchange Accounts are recorded at cost. Marketable securities are adjusted for amortization of purchase discounts and premiums. Purchases and sales of securities are recorded at the settlement date. Write-downs to reflect other than temporary impairment in the fair value of securities are included in foreign exchange revenues on the Statement of Operations and Accumulated Deficit. Canada's subscriptions to the capital of the International Monetary Fund are recorded at cost.

Loans, investments and advances

Loans, investments and advances are recorded at cost. The value of loans made on a long-term, low interest or interest-free basis is adjusted to reflect their concessionary terms.

Allowance for valuation

An allowance for valuation is used to reduce the carrying value of loans, investments and advances to amounts that approximate their net realizable value.

Loans to national governments, including developing countries, are considered collectible unless they are formally repudiated by the debtor. However, the Government has established a valuation allowance on the expectation that debt or debt service relief may be offered to certain sovereign debtors pursuant to multilateral or bilateral agreements. The allowance is determined based on the Government's identification and evaluation of countries that have formally applied for debt service relief, estimated probable losses that exist on the remaining portfolio, and changes in the economic conditions of sovereign debtors.

For loans, investments and advances to international organizations, an allowance is established based on their collectibility and their concessionary terms.

For loans owing from enterprise Crown corporations and other government business enterprises, an allowance for valuation is also used to reflect the portion of these loans that is expected to be recovered from future appropriations.

Pensions and other employee and veteran future benefits

Employees' entitlements to pension benefits and to other employee and veteran future benefits are reported on an actuarial basis. This process is intended to determine the current value of future entitlements and uses various estimates. When actual experience varies from estimates, the adjustments are amortized over the estimated average remaining service lives of the employees.

Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

Environmental liabilities

Environmental liabilities consist of the estimated costs related to the management and remediation of environmentally contaminated sites as well as the estimated costs to decommission Atomic Energy of Canada Limited's nuclear facilities. For contaminated sites, a liability is accrued and an expense recorded based on management's best estimates when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely obligated to incur such costs. If the likelihood of the Government's obligation to incur these costs is either not determinable or unlikely, or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

For the decommissioning of nuclear facilities, the liability reflects the present value of the expected decommissioning and site remediation costs. The liability is increased each year to reflect the time value of money, adjusted for changes in management estimates of costs, and is reduced by the actual expenditures incurred.

Foreign currency translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31. Gains and losses resulting from foreign currency translation are reported on the Statement of Operations and Accumulated Deficit according to the activities to which they relate. Net gains and losses relating to the Foreign Exchange Accounts, foreign debt and swap revaluations are

presented with investment revenues from foreign exchange accounts under foreign exchange revenues. Net gains and losses related to sovereign loans are presented with the return on investments from these loans under other program revenues. Net gains and losses relating to departmental sale or purchase of goods or services in foreign currency are presented against departmental program expenses under other program expenses.

Use of estimates and measurement uncertainty

The preparation of financial statements requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported. By their nature, these estimates are subject to measurement uncertainty. The effect of changes to such estimates and assumptions in future periods could be significant to the financial statements, although, at the time of their preparation, the Government believes the estimates and assumptions to be reasonable. Some of the more significant estimates used in these financial statements affect the accrual of tax revenues and the related amounts receivable and payable, including the liabilities under provincial and territorial tax collection agreements, valuation allowances for loans, investments and advances, borrowings of Crown corporations and other government business enterprises, obligations for pensions and other employee and veteran future benefits, future payments related to contingent liabilities, environmental liabilities and transfer payments to other levels of government.

Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

2. Spending and Borrowing Authorities

i. *Spending authorities*

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes. The Government uses the full accrual method of accounting to prepare its Budget and present its current financial statements. However, the spending authorities voted by Parliament remain on an expenditure basis, which uses only a partial accrual method of accounting. During the year, expenditures were made under the following authorities:

	(in millions of dollars)	
	2005	2004
Annual spending limits voted by Parliament	69,593	66,470
Expenditures permitted under other legislation	109,508	107,281
Total budgetary expenditures authorized	179,101	173,751
Less: amounts available for use in subsequent years and amounts that have lapsed, net of overexpended amounts	6,261	6,285
Total used	172,840	167,466
Effect of consolidation and full accrual accounting	37,188	21,998
Total expenses	210,028	189,464

The use of budgetary expenditure authorities reported in the preceding table differs from the total expenses reported in the Statement of Operations and Accumulated Deficit. The difference is due to various factors. Spending authorities are presented on a partial accrual basis, while the Statement of Operations and Accumulated Deficit is prepared on a full accrual basis. Certain accounts with separate non-budgetary authorities and certain Crown corporations are consolidated with the Government's financial statements but are not included in the budgetary expenditure authorities available for use. Provisions for valuation of assets and liabilities are also not included in spending authorities.

In addition to the authorities for budgetary expenditures, non-budgetary spending of \$63,071 million (\$44,463 million in 2004) was authorized for loans, investments and advances. A net amount of \$2,041 million was used (\$2,196 million in 2004), an amount of \$23 million lapsed (\$31 million in 2004) and an amount of \$61,008 million is available for use in subsequent years (\$42,237 million in 2004).

Details (unaudited) about the source and disposition of authorities and the details of ministerial expenditures are provided in Volume II of the *Public Accounts of Canada*.

ii. *Over-expenditure of spending authorities*

During the year, the Department of National Defence's grant, "Civil pensions and annuities: Mr. R. P. Thompson", was exceeded by an amount of \$1,766.

Details (unaudited) of overexpended votes and authorities can be found in the ministerial sections of Volume II of the *Public Accounts of Canada*.

iii. *Borrowing authorities*

The Government may borrow only on the authority of Parliament. An authority to borrow up to \$4,000 million is available from previous fiscal years. This authority was not used in fiscal year 2004-2005 and remains available for future years.

iv. *Comparison of results against budget*

The budget amounts included in the Statement of Operations and Accumulated Deficit and the Statement of Change in Net Debt are derived from the amounts that were originally budgeted for 2004-2005 in the March 2004 budget (Budget 2004). Although Bud-

get 2004 was prepared using full accrual accounting, it was presented on a net basis. Adjustments have therefore been made to present the budgeted amounts on a gross basis comparable to actual reported amounts. Since actual opening numbers of the accumulated deficit and net debt were not available at the time of preparation of Budget 2004, the corresponding amounts in the budget column were adjusted to the actual closing numbers of the previous year.

The following table reconciles the Budget 2004 amounts initially presented to the basis of accounting used in these financial statements:

	(in millions of dollars)					
	Revenues			Expenses		
	Personal income tax	Crown corporation revenues	Other program revenues	Canada child tax benefits	Other program expenses	All other departments and agencies
Presented in Budget 2004.....	86,900	4,000	6,100		4,700	13,300
Add amounts netted in Budget:						
Child tax benefit payments.....	8,800			8,800		
Crown corporation expenses.....		1,500			1,500	
Departmental revenues netted against expenses.....			3,300			500
Revised budgeted amounts.....	95,700	5,500	9,400	8,800	6,200	13,800
						34,400

3. **Expenses**

Expenses in the Statement of Operations and Accumulated Deficit are as follows:

i. *Transfer payments to other levels of government*

	(in millions of dollars)	
	2005	2004
Canada health and social transfer.....	28,031	22,341
Fiscal arrangements.....	12,863	9,409
Other.....	3,807	342
Alternative payments for standing programs ⁽¹⁾	-2,746	-2,700
Total expenses.....	41,955	29,392

Details (unaudited) can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

⁽¹⁾ These amounts represent reduced transfer payments to a province that has entered into an arrangement under which the Federal Government provides an abatement for personal income taxes to taxpayers of that province.

ii. *Other transfer payments by ministry*

	(in millions of dollars)	
	2005	2004
Agriculture and Agri-Food.....	2,752	3,920
Canadian Heritage.....	1,008	885
Foreign Affairs and International Trade (Foreign Affairs).....	3,352	2,650
Health.....	2,176	2,464
Human Resources and Skills Development..	1,616	2,031
Indian Affairs and Northern Development..	4,934	4,794
Industry.....	2,095	2,150
Other ministries and provisions.....	7,068	4,070
Total expenses.....	25,001	22,964

Comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

iii. Other program expenses by ministry excluding National Defence and Crown corporation expenses

	(in millions of dollars)	
	2005	2004
Agriculture and Agri-Food	1,342	1,354
Canada Customs and Revenue Agency	3,749	4,713
Environment	1,296	1,300
Fisheries and Oceans	1,353	1,398
Foreign Affairs and International Trade (Foreign Affairs)	1,566	1,312
Health	1,954	1,838
Human Resources and Skills Development	2,500	1,845
Industry	2,093	2,045
Justice	1,011	1,028
Public Works and Government Services	2,326	2,348
Solicitor General (Public Safety and Emergency Preparedness)	6,057	5,326
Treasury Board	1,717	1,594
Other ministries and provisions	7,458	5,781
Total expenses	34,422	31,882

Comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

iv. Public debt charges

	(in millions of dollars)	
	2005	2004
Public debt charges related to unmatured debt —		
Interest on unmatured debt	17,131	18,869
Amortization of discounts on Canada and Treasury Bills	2,760	3,213
Amortization of premiums, discounts and commissions on all other debts	1,755	1,241
Servicing costs and costs of issuing new borrowings	79	91
Total	21,725	23,414
Interest expense related to employee pensions and other future benefits	11,761	11,660
Other	632	695
Total public debt charges	34,118	35,769

Details (unaudited) can be found in Section 3 of this volume.

v. Expenses by type of resources used in the operations

The Statement of Operations and Accumulated Deficit and the previous tables present a breakdown of expenses by ministry, which represent the expenses incurred for each of the main functions of the Government. The following table presents the detail of these expenses broken down by the main objects of expense:

	(in millions of dollars)	
Objects of expense	2005	2004
Transfer payments	118,263	102,378
Other program expenses—		
Crown corporations ⁽¹⁾	8,274	6,084
Personnel	27,835	24,857
Transportation and communications	2,204	2,252
Information	247	266
Professional and special services	4,758	4,848
Rentals	977	1,118
Repair and maintenance	1,606	1,548
Utilities, materials and supplies	2,342	2,122
Other subsidies and expenses	5,361	4,463
Amortization expenses	3,696	3,502
Loss on disposal of assets	347	257
Total other program expenses	57,647	51,317
Total program expenses	175,910	153,695
Public debt charges	34,118	35,769
Total expenses	210,028	189,464

Details (unaudited) reconciling objects of expense to objects of expenditure can be found in Section 3 of this Volume and details (unaudited) on ministerial expenditures by objects can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

⁽¹⁾ This amount differs from the expense shown on the Statement of Operations and Accumulated Deficit due to the amortization expenses and loss on disposal of assets of consolidated Crown corporations, which are presented with their respective objects of expense.

vi. Significant transactions

Transfer payments

During the year, the Government authorized a one-time transfer of \$4,250 million to other levels of government with regard to health for the reduction of wait times. In the February 2005 budget, the Government announced an upfront non-recoverable payment of \$2,830 million related to the *Nova Scotia and Newfoundland and Labrador Additional Fiscal Equalization Offset Payments Act*. These amounts were charged to transfer payments to other levels of governments. The Government also announced a transfer of \$1,000 million related to the Farm Income Payment Program to provide an agriculture assistance package to oilseed producers and cattle producers. The amount was charged to other transfer payments.

Environmental liabilities

An expense of \$2,319 million and an equivalent increase in environmental liabilities have been recorded in the current fiscal year to reflect the Atomic Energy of Canada Limited new nuclear facility decommissioning plan.

Sale of Petro-Canada shares

The Government sold its shares in Petro-Canada in 2004-2005 and recorded a gain on disposal of \$2,562 million under other program revenues.

4. Accumulated Deficit

The Government includes in its revenues and expenses, the transactions of consolidated Crown corporations and of certain accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be identified and that related payments be charged against such revenues. Any deficiency of payments over revenues must be met through future revenues from these accounts. The following table shows the balances of these consolidated accounts and the equity of the consolidated Crown corporations included in the accumulated deficit:

	(in millions of dollars)	
	2005	2004
Accumulated deficit, excluding consolidated accounts.....	549,974	551,422
Consolidated accounts —		
Employment Insurance Account	-48,547	-46,232
Other insurance accounts	149	149
Other consolidated accounts	-287	-289
	501,289	505,050
Consolidated Crown corporations	-1,426	-3,557
Accumulated deficit,	499,863	501,493

Details (unaudited) can be found in Section 4 of this volume.

5. Unmatured Debt and Other Financial Instruments*i. Unmatured debt*

Unmatured debt is composed of the following:

	(in millions of dollars)	
	2005	2004
Market Debt—		
Payable in Canadian currency	416,242	416,915
Payable in foreign currencies	16,286	20,542
Total	432,528	437,457
Obligations related to capital leases	2,932	2,774
Total	435,460	440,231

The following table presents the contractual maturity of debt issues and interest rates by currency and type at face value (in Canadian \$):

(in millions of dollars)									
Maturing year	Marketable bonds			Treasury bills	Canada savings, Canada premium and Canada investment bonds ⁽²⁾	Non-marketable bonds and notes ⁽³⁾	Canada bills		Notes Canada notes ⁽⁴⁾ and Euro medium-term notes ⁽⁵⁾
	Canadian \$	US\$	Other ⁽¹⁾				US \$		
2006	25,640	1,814		127,200	872	285	3,862	564	160,237
2007	29,392	1,210			1,265	1,366			33,233
2008	23,401		386		2,733	700		89	27,309
2009	19,982	3,024	3,207		4,189	519		564	31,485
2010	19,120	191			1,025	71		1,568	21,975
2011 and subsequent ..	149,139	64			8,996	452			158,651
	266,674	6,303	3,593	127,200	19,080	3,393	3,862	2,785	432,890
Less: Government's holdings of unmatured debt ⁽⁶⁾ ..	104	257		1					362
	266,570	6,046	3,593	127,199	19,080	3,393	3,862	2,785	432,528
Obligations related to capital leases									2,932
Total unmatured debt									435,460
Nature of interest rate ⁽⁷⁾	Fixed ⁽⁸⁾	Fixed	Fixed ⁽¹⁾	Variable	Variable	Fixed	Variable	Fixed ⁽⁹⁾	
Effective weighted average annual interest rates including swaps	5.64	4.98		2.62	2.85	9.99	2.63	3.14	
Range of interest rates	3.00-14.00	2.31-9.70		2.15-3.05	1.25-8.00	2.10-14.06	1.91-3.16	0.70-4.50	

Details (unaudited) can be found in Section 6 of this volume.

⁽¹⁾ Includes marketable bond that was issued in New Zealand dollars of \$386 million with a variable interest rate of 2.31% and bonds issued in Euros of \$3,207 million.

⁽²⁾ Includes \$11,957 million of Canada savings bonds that are redeemable on demand.

⁽³⁾ Includes \$3,335 million of bonds issued for the Canada Pension Plan, \$15 million of promissory notes issued to the Diagnostic and Medical Equipment Trust, and \$30 million of promissory notes issued to the Canada Health and Social Transfer Supplement Trust for Health Care.

⁽⁴⁾ Includes two Canada notes issued in Japanese yen of \$564 million each.

⁽⁵⁾ Includes Euro medium-term notes issued in Euro, US dollar, Japanese yen, Pound sterling, Norwegian kronor and Danish krone.

⁽⁶⁾ Includes \$257 million of securities held for the retirement of unmatured debt.

⁽⁷⁾ Debt with maturity terms of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

⁽⁸⁾ Includes real return bonds which have a variable component based on the consumer price index.

⁽⁹⁾ Includes medium-term notes which have variable rates.

ii. Derivative financial instruments

(a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and other currencies. The Government has entered into interest rate and cross currency swap agreements to facilitate management of its debt structure. In the case of

interest rate swap agreements, fixed interest rate funding has been converted to variable rates tied to the Banker's Acceptance rates or London Interbank Offered Rates (LIBOR). In the case of cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US

dollars or other foreign currencies with either fixed interest rates or variable interest rates. As a normal practice, the Government's swap positions are held to maturity.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gains or losses due to fluctuations in the foreign exchange value of the swaps are presented

with the accounts payable and accrued liabilities on the Statement of Financial Position and are recognized as part of foreign exchange revenues in the Statement of Operations and Accumulated Deficit.

Swaps with contractual or notional principal amounts outstanding at March 31 are as follows:

Maturing year	(in millions of dollars)			
	2005		2004	
	Interest rate swaps Canadian \$	Cross currency swaps Canadian \$	Interest rate swaps Canadian \$	Cross currency swaps Canadian \$
2005				4,607
2006		4,275		4,471
2007		1,259		1,333
2008	31	3,146	33	3,036
2009	1,451	2,807	1,574	2,994
2010		3,670		3,838
2011 and subsequent		9,324		4,330
	1,482	24,481	1,607	24,609

(b) Credit risk to swap agreements

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Moody's or Standard & Poor's. At the time of inception of the agreement, the credit rating of the institution must be at least A-.

The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any credit loss with respect to its swap agreements.

The following table presents the notional amounts of the swap agreements by ratings assigned by Standard & Poor's:

Standard & Poor's	(in millions of dollars)	
	2005	2004
AAA	1,490	2,399
AA+	3,651	3,936
AA	5,397	2,057
AA-	9,671	7,778
A+	5,654	10,006
A	100	40
	25,963	26,216

iii. Managing foreign currency risk and sensitivity analysis to foreign currency exposures

Interest rate and foreign currency risks are managed using a strategy of matching the duration structure and the currency of the Exchange Fund Account (EFA) assets and the related foreign currency borrowings of the Government of Canada. As at March 31, 2005, the EFA assets and the liabilities funding these assets were effectively "matched", which means that most price changes would affect both sides of the Statement of Financial Position equally. Assets related to the IMF are only partially matched, as they are denominated in SDRs.

The Government of Canada's foreign currency assets and liabilities are held in mainly three currency portfolios: the US dollar, the Euro and the Japanese yen. At March 31, 2005, a 1 percent appreciation of the Canadian dollar versus the US dollar, the Euro and the Japanese yen would have resulted in a foreign exchange gain of \$20 million due to the unmatched exposure of the US dollar portfolio and in foreign exchange losses of \$15 million and \$4 million due respectively to the unmatched exposures of the Euro and Japanese yen portfolios. The Euro and Japanese yen portfolios are in a net asset position as at March 31, 2005.

iv. *Obligation related to capital leases*

The Government's total obligation related to capital leases as at March 31, 2005 is \$2,932 million (\$2,774 million in 2004). Interest on the obligation related to capital leases of \$164 million (\$156 million in 2004) is included in expenses as part of public debt charges. Future minimum lease payments are summarized as follows:

Maturing year	(in millions of dollars)
2006	353
2007	352
2008	353
2009	312
2010	292
2011 and subsequent	3,600
Total minimum lease payments	5,262
Less: imputed interest at the average rate of 6.8 percent	2,330
Obligation related to capital leases	2,932

Details (unaudited) can be found in Section 6 of this volume.

v. *Fair values of financial instruments*(a) *Financial assets and liabilities*

The following table presents the carrying value and the fair value of financial assets and liabilities. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of instruments with a short life span or of a non-negotiable nature are assumed to approximate carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instrument be exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to unpredictability of future events.

	(in millions of dollars)					
	2005			2004		
	Carrying value	Fair value	Difference	Carrying value	Fair value	Difference
Financial Assets—						
Cash and accounts receivable	76,281	76,281		70,921	70,921	
Foreign exchange accounts	40,871	41,646	775	44,313	45,962	1,649
Loans, investments and advances excluding investments in enterprise Crown corporations	19,697	19,697		18,571	20,853	2,282
Liabilities—						
Accounts payable and accrued liabilities	90,473	90,473		79,964	79,964	
Unmatured debt	435,460	466,155	-30,695	440,231	475,244	-35,013
Public sector pensions	129,579	125,451	4,128	127,560	127,656	-96
Other employee and veteran future benefits	41,549	50,468	-8,919	39,367	45,470	-6,103
Other interest bearing debts	8,680	8,680		13,971	13,971	
Net fair value in excess of carrying value			-34,711			-37,281

Fair values are determined using the following methods and assumptions:

The carrying values of short-term financial instruments are assumed to approximate their fair values due to their short-term maturity. These include cash, tax and other accounts receivable, accounts payable and accrued liabilities, and the amount due to Canada Pension Plan.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are generally established by using their carrying values. For portfolio or temporary investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are used to reduce the carrying value of these items to amounts that approximate their estimated realizable value.

For marketable bonds denominated in Canadian dollars and foreign currencies, treasury bills issued in Canadian dollars, Euro medium-term notes and Canada notes, fair values are established using market quotes or the discounted cash flow calculated using year-end market interest and exchange rates. Fair values of other instruments comprising the unmatured debt are deemed to approximate carrying values due to their short life span or their non-negotiable nature.

The fair values of pension and other employee and veteran future benefits liabilities are assumed to approximate the actuarial value of the accrued benefit obligations net of the fair values of the pension plan assets, which are established at market value for investments and at a discounted net present value for other plan assets.

(b) Derivative financial instruments

The following table presents the fair value of derivative financial instruments with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2005		2004	
	Notional value	Fair value	Notional value	Fair value
Interest rate and cross currency swaps	25,963	1,498	26,216	529

Fair values of the swap agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap agreements by using fiscal year-end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated.

6. Public Sector Pensions and Other Employee and Veteran Future Benefits

The Government sponsors defined benefit pension plans covering substantially all of its employees (including the Public Service, Canadian Forces, Royal Canadian Mounted Police and certain Public Service corporations) as well as federally appointed judges and Members of Parliament. For the main plans, pension benefits generally accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation.

Since April 1, 2000, the net amount of contributions less benefits and payments related to post March 2000 service for the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans is invested in capital markets. These plans are generally funded from employee contributions, employer contributions, and investment earnings. Contributions and payments pertaining to the pre April 2000 service and other pension plans, which are not invested externally, are recorded in pension accounts within the Accounts of Canada pursuant to pension legislation.

The following presents a summary of the main pension transactions in the period:

	(in millions of dollars)					
	2005			2004		
	Funded plans	Others	Total	Funded plans	Others	Total
Contributions—						
Employees	1,073	77	1,150	1,015	87	1,102
Public Service corporations	133	12	145	126	21	147
Government	2,769	200	2,969	2,621	315	2,936
Total	3,975	289	4,264	3,762	423	4,185
Benefits paid	103	6,219	6,322	59	6,007	6,066

Details (unaudited) can be found in Section 6 of this volume.

The Government also sponsors a variety of other future benefit plans from which employees and former employees (including military or Royal Canadian Mounted Police members) can benefit, during or after employment or upon retirement. The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. The Government is liable for future payments for the disability and other benefits paid to war veterans, the Canadian Forces retired veterans and still-serving members, their survivors and dependants, as well as to current and former members of the Royal Canadian Mounted Police and their survivors and dependants. Other significant future benefits for which the

Government is liable include the health care and dental plans available to retired employees and their dependants, severance benefits, and workers' compensation benefits.

All these plans are unfunded. The health care and dental plans are contributory plans, whereby contributions by retired plan members are made in the year in which the benefits are payable. These contributions amounted to \$85 million in 2005 (\$83 million in 2004). The Government's costs and benefits paid are presented net of these contributions.

The pension and other employee and veteran future benefit liability at March 31, 2005 includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2005	2004	2005	2004
Accrued benefit obligation	145,349	142,401	50,468	45,470
Less: Pension plan assets —				
Investments at market related value	18,287	13,386		
Contributions receivable from employees for past service	537	513		
Total	18,824	13,899		
	126,525	128,502	50,468	45,470
Unamortized estimation adjustments	3,054	-942	-8,919	-6,103
Pension and other employee and veteran future benefit liability	129,579	127,560	41,549	39,367

Details (unaudited) can be found in Section 6 of this volume.

Pension plan assets include marketable investments and contributions receivable from employees for past service buy back elections. The investments are valued at market related values, whereby the fluctuations between the market and expected market value are averaged over a five-year period,

within a ceiling of plus or minus 10 percent of the market value. At March 31, 2005, the market value of the investments is \$19,361 million (\$14,232 million in 2004). Contributions receivable for past service are discounted to approximate their fair value.

The pension and other employee and veteran future benefits related expense includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2005	2004	2005	2004
Net expense related to employee pensions and other future benefits —				
Net benefits earned	2,860	2,829	2,109 ⁽¹⁾	1,065
Amortization of estimation adjustments	-947	-1,392	598	201
Plan amendment costs			181	50
Recognition of net unamortized gains				-226
Total	1,913	1,437	2,888	1,090
Interest expense related to employee pensions and other future benefits—				
Interest on average accrued benefit obligation	10,220	10,023	2,428	2,309
Expected return on average pension plan assets	-887	-672		
Total	9,333	9,351	2,428	2,309
Total expense related to employee pensions and other future benefits	11,246	10,788	5,316	3,399

Details (unaudited) can be found in Section 6 of this volume.

⁽¹⁾ This amount includes an adjustment of \$885 million made in 2005 to record for the first time the future benefit liability related to the disability and health care benefits to which current and former Royal Canadian Mounted Police members or their survivors and dependants are entitled.

During the year, amendments were made to improve the benefits for spouses and survivors of veterans. The one time past service cost of these changes is estimated at \$181 million. It is charged to future benefit expense and included in the year-end accrued benefit obligation. In 2004, a similar amendment had resulted in a \$50 million past service cost and in the accelerated recognition of net unamortized gains of \$226 million, which was recorded against the future benefit expense.

The interest expense calculated on the average actuarial obligation is reported as part of public debt charges. It is presented net of the expected return on the average market related value of pension plan assets. During the year, the actual rate of return of marketable investments calculated on a time-weighted basis was 7.9 percent (26.1 percent in 2004).

The changes in the accrued benefit obligation and in the pension investments during the year were as follows:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2005	2004	2005	2004
Accrued benefit obligation — Beginning of year	142,401	134,347	45,470	40,872
Benefits earned	4,054	3,970	2,109	1,065
Interest on average accrued benefit obligation	10,220	10,023	2,428	2,309
Benefits paid	-6,322	-6,066	-3,100	-2,843
Administrative expenses	-76	-78	-34	-33
Net transfers to other plans	-206	-237		
Plan amendments			181	50
Actuarial (gains) or losses	-4,722	442	3,414	4,050
Accrued benefit obligation — End of year	145,349	142,401	50,468	45,470
Market related value of investments — Beginning of year	13,386	8,905		
Expected return on plan assets	887	672		
Contributions	3,975	3,762		
Benefits, transfers and other	-159	-66		
Actuarial gains	198	113		
Market related value of investments — End of year	18,287	13,386		

Actuarial valuations of the pension plans are performed every three years for funding purposes. The most recent valuations for the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans were conducted as at March 31, 2002, while the valuations for the Members of Parliament and the federally appointed judges were conducted as at March 31, 2004. The valuations for pensions and other future benefits, except for the veterans' benefits, are updated annually for accounting purposes. The valuation for the veterans' benefits is performed every year for accounting purposes.

All annual valuations are prepared using assumptions that are based on Government's best estimates. The valuations are based on the projected benefit method prorated on service, except for the veterans' and workers' compensation valuations, for which benefits are accrued on an event driven basis. Many assumptions are required for this process, including estimates of future inflation, interest rates, expected return on investments, general wage increases, work-force composition, retirement rates and mortality rates. Estimation adjustments arise when actual experience varies from assumptions. They are amortized over the estimated average remaining

service lives of plan members, which represent periods ranging from 7 to 14 years.

The assumptions for the long-term rate of inflation and long-term general wage increase used in the accounting valuations are 2 percent and 2.9 percent respectively (2 percent and 2.9 percent in 2004). At March 31, 2005, the assumed expected rate of return on pension investments and the average Government long-term bond rate used to value the pension liability are 6.2 percent and 7.8 percent respectively (5.8 percent and 7.6 percent in 2004). The corresponding assumptions used in the cost of current service and in the interest expense are 5.8 percent and 7.6 percent (6.25 percent and 7.8 percent in 2004). The discount rate used to value the liability for other employee and veteran future benefits is 5.1 percent (5.3 percent in 2004), while the rate used for the cost of current service and interest expense is 5.3 percent (5.8 percent in 2004).

Changes in assumptions can result in significantly higher or lower estimates of liabilities. The following table illustrates the possible impact of a 1 percent change in the main assumptions:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2005	2004	2005	2004
Possible impact on liabilities due to:				
Increase of 1 percent in discount rates	-17,900	-17,800	-5,500	-4,600
Decrease of 1 percent in discount rates	22,700	22,600	7,000	5,700
Increase of 1 percent in inflation	17,600	17,600	5,400	5,200
Decrease of 1 percent in inflation	-14,400	-14,400	-4,300	-4,200
Increase of 1 percent in general wage increases	4,300	4,500	300	300
Decrease of 1 percent in general wage increases	-3,600	-3,900	-300	-300

7. Due to Canada Pension Plan

As explained in Note 1, the financial activities of the Canada Pension Plan (the Plan) are not included in these financial statements.

The Plan is a federal/provincial program for compulsory and contributory social insurance. It operates in all parts of Canada, except for the Province of Quebec, which has a comparable program. The Plan is administered by the Government of Canada under joint control with the participating provinces. Payments of pensions and benefits from the Plan are financed from contributions by employers, employees and self-employed persons, and from the income earned on investments. As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, 2005, the fair value of the Plan's net assets is \$83,411 million (\$72,512 million in 2004).

The Canada Pension Plan Account (the Account) was established in the Accounts of Canada to record the transactions of the Plan, as well as the amounts transferred to or received from the Canada Pension Plan Investment Fund and the Canada Pension Plan Investment Board.

The Plan's deposit with the Receiver General for Canada of \$2,771 million (\$7,483 million in 2004) corresponds to the balance in the Account and is reported as the Government's liability to the Plan at March 31, 2005.

Additional information (unaudited) and the audited financial statements of the Plan are included in Section 6 of this volume. Additional information on the funding of the Plan may be obtained from the 21st *Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

8. Tax and Other Accounts Receivable

Tax receivables represent tax revenues that were assessed by year-end as well as amounts receivable due to the accrual of tax revenues as at March 31. These accrued receivables are not due until the next fiscal year. They also include other receivables for amounts collected through the tax system such as Employment Insurance premiums.

The Government has established an allowance for doubtful accounts of \$6,000 million (\$7,598 million in 2004) in relation to the total tax receivables. It also recorded a provision for bad debt of \$993 million (\$1,887 million in 2004), which is presented against other program expenses. The details of the tax receivables and allowance for doubtful accounts are as follows:

	(in millions of dollars)			
	2005		2004	
	Total tax receivables	Allowance for doubtful accounts	Net	Net
Income tax receivable—				
Individuals	28,562	2,905	25,657	22,745
Employers	13,018	516	12,502	10,837
Corporations	6,968	847	6,121	5,182
Non-residents	913	194	719	680
Goods and services tax receivable	9,193	1,476	7,717	7,754
Customs duties receivable	151	34	117	121
Excise taxes and duties receivable	672	28	644	634
Total	59,477	6,000	53,477	47,953

Details (unaudited) can be found in Section 7 of this volume.

Other accounts receivable represent billed or accrued financial claims arising from amounts owed to the Government at year-end. They amount to \$3,388 million (\$3,506 million in 2004) and are presented net of an allow-

ance for doubtful accounts of \$1,179 million (\$1,084 million in 2004). Further details (unaudited) can be found in Section 7 of this volume.

9. Foreign Exchange Accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. The Government keeps certain investments in its Exchange Fund Account to provide general liquidity and to promote orderly conditions in the foreign exchange market for the Canadian dollar. As at March 31, 2005, the fair value of the marketable securities contained in the Exchange Fund Account was \$34,952 million (\$38,866 million in 2004). Further details on these investments are provided in the audited financial statements of the Exchange Fund Account in Section 8 of this volume.

The following table presents the balances of the foreign exchange accounts:

	(in millions of dollars)	
	2005	2004
International reserves held in the Exchange Fund Account—		
Cash and short-term deposits	3,773	2,840
Marketable securities	34,226	37,288
Other assets	1,115	1,119
Total	39,114	41,247
International Monetary Fund —		
Subscriptions	11,240	12,185
Total	50,354	53,432
Less:		
International Monetary Fund —		
Notes payable	8,059	7,606
Special drawing rights allocations	1,424	1,513
Total	9,483	9,119
Total foreign exchange accounts	40,871	44,313

Details (unaudited) can be found in Section 8 of this volume.

10. Crown Corporations and Other Government Business Enterprises

The Government wholly owns forty-four Crown corporations. Some of these Crown corporations rely on the Government for most of their financing. There are twenty-three such corporations whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Broadcasting Corporation, Marine Atlantic Inc. and VIA Rail Canada Inc. Details (unaudited) of these corporations are included in Section 4 of this volume.

Other Crown corporations are government business enterprises that are able to raise substantial portions of their revenues through commercial business activity and are self-sustaining. These Crown corporations are called enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Canada.

There is also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and accountable to either Parliament or to a Minister. These are referred to as other government business enterprises. The major other government business enterprises include the Canadian Wheat Board and the Port Authorities of Halifax, Montreal, Quebec and Vancouver.

For enterprise Crown corporations and other government business enterprises, the Government records these investments under the modified equity method, whereby the cost of its equity is reduced by dividends received and adjusted to include the annual net profits and losses of these corporations, after elimination adjustments of unrealized inter-organizational gains and losses. Their assets and liabilities are not included in these financial statements, except for their borrowings which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations.

The Government also reports any amounts receivable from or payable to these corporations. Under the modified equity basis of accounting, the corporations' accounts are not adjusted to the Government's basis of accounting. Most corporations follow Canadian generally accepted accounting principles used by private sector companies.

The following tables present the Government's recorded investment in significant enterprise Crown corporations and other government business enterprises as well as their summary financial position and results.

	(in millions of dollars)	
	2005	2004
Loans and advances ⁽¹⁾ —		
Canada Mortgage and Housing Corporation	4,999	5,189
Other	64	66
Total loans and advances	5,063	5,255
Investments—		
Export Development Canada	3,940	2,480
Canada Mortgage and Housing Corporation	3,656	2,718
Business Development Bank of Canada ..	1,570	1,218
Canada Post Corporation	1,270	1,254
Farm Credit Canada	1,085	948
Canada Deposit Insurance Corporation ...	788	681
Other	1,854	1,678
Total investments	14,163	10,977
Total	19,226	16,232

Details (unaudited) can be found in Section 9 of this volume.

⁽¹⁾ These loans are recorded at cost. The caption allowance for valuation also includes an amount of \$1,550 million (\$1,589 million in 2004) corresponding to the portion of these loans expected to be paid out of future appropriations.

	(in millions of dollars)	
	2005	2004
Assets		
(including capital assets, inventories and prepaid expenses of \$5,923 (\$6,828 in 2004))	127,708	125,682
Liabilities	113,482	114,599
Net equity as reported	14,226	11,083
Elimination adjustments	-63	-106
Net equity	14,163	10,977
Revenues	19,297	18,461
Expenses	14,517	14,719
Net income for the year as reported	4,780	3,742
Elimination adjustments	75	-31
Net income	4,855	3,711
Other changes in equity		
Dividends ⁽¹⁾	-1,944	-1,907
Capital	275	64
	3,186	1,868
Opening net equity	10,977	9,109
Closing net equity	14,163	10,977
Contractual obligations	5,515	5,983
Contingent liabilities	2,750	2,801

Details (unaudited) can be found in Section 9 of this volume.

⁽¹⁾ Amounts reported as dividends include \$1,696 million (\$1,754 million in 2004) from the Bank of Canada.

11. Other Loans, Investments and Advances

The following table presents a summary of the balances of loans, investments and advances by category:

	(in millions of dollars)	
	2005	2004
National governments, including developing countries and international organizations—		
National governments including developing countries.....	935	1,106
International organizations.....	13,440	13,187
Total.....	14,375	14,293
Other loans, investments and advances—		
Provincial and territorial governments.....	4,941	4,268
Other loans, investments and advances....	12,852	12,341
Total.....	17,793	16,609
Total.....	32,168	30,902

Details (unaudited) can be found in Section 9 of this volume.

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade which is administered by Export Development Canada. These loans bear interest at rates varying from 0 percent to 11 percent, and are repayable over 1 to 55 years, with final instalments in 2042.

Loans, investments and advances to international organizations include Canada's subscriptions to the share capital of international banks as well as loans and advances to associations and other international organizations. These subscriptions are composed of both paid-in and callable capital. They do not provide a return on investment but are repayable on termination of the organization or withdrawal from it. Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms.

Loans to provinces and territories include loans made under relief acts and other legislation. These loans bear interest at rates varying from 0 percent to 9.5 percent, and are repayable over 1 to 50 years, with final instalments in 2015.

Other loans, investments and advances include portfolio investments and loans and advances under various programs to individuals and organizations which include loans under the Canada Student Loans Program of \$7,483 million (\$6,370 million in 2004), and loans for development of export trade which are administered by Export Development

Canada of \$2,257 million (\$1,645 million in 2004). Loans under the Canada Student Loans Program are provided interest-free to full-time students and afterwards bear interest at either a variable rate of 2.5 percent above the prime rate or a fixed rate of 5.0 percent above the prime rate. The repayment period is generally 10 years. Loans for development of export trade bear interest at rates varying from 0 percent to 9.7 percent, and are repayable over 1 to 20 years, with final instalments in 2020.

12. Tangible Capital Assets

Tangible capital assets consist of acquired, built, developed or improved tangible assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services, including military activities. They include land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements and assets under construction. Software and leasehold improvements include only the cost of assets acquired since April 1, 2001.

Tangible capital assets do not include immovable assets located on Indian reserves. In addition, the cost of works of art and museum collections consisting mainly of paintings, sculptures, drawings, prints, photographs, monuments, films and videos are charged to expense in the fiscal year in which they are acquired.

The cost of tangible capital assets used in Government operations is generally amortized on a straight-line basis over the estimated life of the asset as follows:

Buildings	20 to 40 years
Works and infrastructure ⁽¹⁾	5 to 40 years
Machinery and equipment	3 to 30 years
Vehicles	3 to 40 years
Leasehold improvements	lesser of useful life of improvement or lease term
Assets under construction	once in service, in accordance with asset type
Assets under capital leases	in accordance with asset type

⁽¹⁾ Except for the Confederation Bridge, which is amortized over 100 years.

The following table presents a summary of the transactions and balances for the main categories of tangible capital assets:

	(in millions of dollars)									
	Cost				Accumulated amortization					
	Opening balance	Acquisitions	Disposals and adjustments ⁽¹⁾	Closing balance	Opening balance	Amortization expense	Disposals and adjustments ⁽¹⁾	Closing balance	Net book value 2005	Net book value 2004
Land	1,398	26	37	1,387					1,387	1,398
Buildings	16,619	372	-319	17,310	7,799	714	106	8,407	8,903	8,820
Works and infrastructure	10,550	64	-21	10,635	5,403	329	69	5,663	4,972	5,147
Machinery and equipment	17,633	830	-565	19,028	9,246	1,158	260	10,144	8,884	8,387
Vehicles (ships, aircraft and others)	29,446	350	-1,207	31,003	14,764	1,215	-690	16,669	14,334	14,682
Leasehold improvements	1,041	54	-165	1,260	395	124	2	517	743	646
Assets under construction	6,018	2,699	2,522	6,195					6,195	6,018
Assets under capital leases	3,456	224	-72	3,752	809	156	2	963	2,789	2,647
Total	86,161	4,619	210	90,570	38,416	3,696	-251	42,363	48,207	47,745

Details (unaudited) can be found in Section 10 of this volume.

⁽¹⁾ Disposals and adjustments include assets under construction of \$1,907 million that were transferred to other categories upon completion of the assets. They also include assets with a cost of \$888 million and accumulated amortization of \$523 million that were reclassified from inventories to various categories of tangible capital assets.

13. Contractual Obligations

The nature of government activity results in some large multi-year contracts and obligations. Major contractual obligations that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2005	2004
Transfer payment agreements	40,967	41,015
Acquisition of property and equipment, and goods and services	14,615	7,723
Operating leases	3,286	3,492
International organizations	3,673	3,882
	62,541	56,112

Details (unaudited) can be found in Section 11 of this volume.

Estimated future expenses against these contractual obligations are as follows:

Year	(in millions of dollars)
2006	11,593
2007	7,389
2008	5,823
2009	5,014
2010	3,632
2011 and subsequent	29,090
	62,541

Details (unaudited) can be found in Section 11 of this volume.

i. Transfer payment agreements

The transfer payment agreements obligations include an amount of \$30,652 million (\$31,693 million in 2004) related to various contractual obligations of the Government through the Minister's account held at Canada Mortgage and Housing Corporation (CMHC) for social housing programs. Honouring these obligations currently amounts to about \$1,700 million per year. The amounts reported for CMHC under obligations for transfer payment agreements for fiscal year 2004-2005 reflect the total estimated remaining contractual obligations that extend for periods up to 35 years.

ii. Operating leases

The Government rents premises and equipment under operating leases which expire at various dates. Future minimum lease payments as at March 31, 2005, total \$3,286 million (\$3,492 million in 2004).

14. Contingent Liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. They are classified into five categories: guarantees by the Government, international organizations, contaminated sites, claims and pending and threatened litigation and insurance programs.

i. *Guarantees by the Government*

Guarantees by the Government at March 31, 2005 amount to \$55,213 million (\$56,883 million in 2004) for which an allowance of \$2,317 million (\$2,770 million in 2004) has been recorded.

ii. *International Organizations*

The Government has callable share capital in certain international organizations that could require payments to those agencies. As at March 31, 2005, callable share capital amounts to \$15,314 million (\$16,485 million in 2004).

iii. *Contaminated sites*

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites where the Government is obligated or likely obligated to incur such costs. The Government has identified approximately 2,200 sites (2,400 sites in 2004) where such action is possible and for which a liability of \$2,874 million (\$3,133 million in 2004) has been recorded. The Government has estimated additional clean-up costs of \$2,440 million (\$1,045 million in 2004) that are not accrued as these are not considered likely to be incurred at this time. The Government's ongoing efforts to assess contaminated sites may result in additional environmental liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These liabilities will be accrued in the year in which they become known.

iv. *Claims and pending and threatened litigation*

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. These claims include items with pleading amounts and many where an amount is not specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Government has recorded an allowance for claims and litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Certain large and significant claims are described below:

Comprehensive land claims: There are currently 77 (78 in 2004) comprehensive land claims under negotiation, accepted for negotiation or under review. A liability of \$3,700 million (\$3,700 million in 2004) is estimated for claims that have progressed to a point where quantification is possible. The remaining claims are still in the early stage of negotiations and cannot yet be quantified.

Assessed taxes under objection or appeal: As at March 31, 2005, an amount of \$9,537 million (\$7,615 million in 2004) of taxes assessed was under objection at Canada Customs and Revenue Agency and an amount of \$1,360 million (\$986 million in 2004) was being appealed to either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

Other: In September 1999, the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* were amended to enable the federal government to deal with excess amounts in the superannuation accounts and pension funds governed by these Acts. The legal validity of these provisions has since been challenged in the courts. The outcome of these lawsuits and the estimated financial impact, which could be significant, is not determinable at this time.

v. *Insurance programs*

Three agent enterprise Crown corporations operate insurance programs for the Government. In the event that the corporations have insufficient funds, the Government will have to provide financing. The Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to \$100,000 (\$60,000 in 2004) deposited with each member bank, trust or loan company; Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions and the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act*; and Export Development Canada provides export and foreign investment insurance to help with export trade. At March 31, 2005, total insurance in force amounts to \$719,116 million (\$688,210 million in 2004). The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Further details (unaudited) can be found in Section 11 of this volume.

**SUPPLEMENTARY INFORMATION
OBSERVATIONS OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA
FOR THE YEAR ENDED MARCH 31, 2005**

In previous years I have reported two other matters in my Report on the Financial Statements of the Government of Canada. In these Observations I provide an update on the status of these issues.

TRANSFERS TO FOUNDATIONS

Due to improvements instituted and proposed by the Government, developments in accounting standards, and the relative insignificance of transfers to foundations in the current year, I have removed the other matter about transfers to foundations that I have reported in previous years in my Report on the Financial Statements of the Government of Canada.

My concerns have been about the way foundations were funded, the way the funding was accounted for, and the accountability regime relating to transfers to foundations.

The following table illustrates that since 1997, the Government has transferred \$9.4 billion to the foundations (including transfers of \$535 million in 2004-05). Of this amount, \$7.4 billion remains in the foundations' bank accounts or investments or was receivable at year end.

In recent discussions, the Comptroller General has indicated that he is looking into changing this method of funding. While the details have not been finalized, his proposal would involve making disbursements to foundations based on their cash requirements. I view this as a positive development that the Government should pursue.

I have also questioned whether transfers to foundations should be recorded as expenses when amounts are transferred to the foundations, or when transfers are used by the foundations.

In addition to the Government Reporting Entity standard discussed later in these Observations, the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants has a project to review the accounting for transfers that should provide guidance relevant to this issue. Practitioners and standard setters continue to discuss this PSAB project. So far, no new standard has been developed.

Lastly, I have expressed concerns about the accountability regime over foundations. As I noted in last year's observations, I expected that improved accountability measures would result in credible reporting of results, effective ministerial oversight, and adequate external audit.

In my February 2005 Status Report, I reported the following:

- The Government had made improvements in reporting to Parliament.
- The Government still needed mechanisms for ministers to make an adjustment to a foundation when circumstances change considerably.
- I still had concerns about the audit provisions. However, I am pleased that on June 29, 2005, a legislative amendment was made to the *Auditor General Act* that gives my Office access to foundations to conduct performance audits.

Foundations that received over \$10 million in funding between 1996-97 and 2004-05

Foundation	Year announced	Funding received ¹	Grants provided ²	Interest earned	Operational expenses	Balance March 31, 2005 ^{1,3}	Funding commitments signed
(\$ millions)							
Canada Foundation for Innovation	1997	3,651	1,493	894	47	3,005	1,439
Canada Millennium Scholarship Foundation	1998	2,500	1,456	784	66	1,762	292
Canada Health Infoway Inc.	2001	1,200	99	127	56	1,172	41
Foundation for Sustainable Development Technology	2001	550	16	21	12	543	73
Genome Canada	2000	600	270	59	26	363	122
Endowment funds ⁴	2000 to 2005	239	6	16	3	246	4
Aboriginal Healing Foundation	1998	390	306	90	48	126	73
Canadian Health Services Research Foundation	1997	152	48	24	10	118	26
Other foundations under \$125 million ⁵	2000	140	52	15	5	98	24
Grand Total		9,422	3,746	2,030	273	7,433⁶	2,094

¹ Funding received includes \$535 million that was receivable by the foundations at March 31, 2005.

² In addition to grants, this column includes eligible project expenses.

³ The balances shown are from the latest annual reports, where March 31, 2005 financial statements are not yet available.

⁴ For endowment funds only the earnings are disbursed — these include Pierre Elliott Trudeau Foundation; Clayoquot Biosphere Trust Society; Pacific Salmon Endowment Fund Society; Canadian Institute for Research on Linguistic Minorities, University of Moncton; Frontier College Foundation; and Asia-Pacific Foundation of Canada. During the year the Green Municipal Investment Fund and the Green Municipal Enabling Fund were combined as the Green Municipal Fund, which is reflected as an "other organization". As a result, \$200 million of funding previously reported in the table is now reflected in footnote 6.

⁵ These are the Canadian Foundation for Climate and Atmospheric Sciences and the Forum of Federations.

⁶ In addition to funding for foundations and endowments, \$1,100 million had been transferred to other organizations at arm's length from the Government; \$910 million of the transferred amount had yet to be used at March 31, 2005. The organizations are the Canadian Institute for Health Information; the Green Municipal Fund; Precarn; Canarie Inc.; the Canadian Institute for Advanced Research; the Canadian Academies of Science; and the Canadian Council on Learning.

I wish to reiterate that I express no view on the merits of foundations as vehicles to deliver government programs, and my comments should not be interpreted as a criticism of these organizations.

EMPLOYMENT INSURANCE ACCOUNT

As a result of the amendment to the *Employment Insurance Act*, which received Royal Assent on June 29, 2005, I have removed the other matter related to Employment Insurance that was reported last year in my Report on the Financial Statements of the Government of Canada. The amendment established a new rate-setting mechanism that is effective for the 2006 premium rate. Further explanation will be provided in my Annual Report to the House of Commons later this year.

In addition to the above items that affect my Report on the Financial Statements of the Government of Canada for the current year, I wish to draw Parliament's attention to an item of significance to the Financial Statements of the Government of Canada for the upcoming year.

GOVERNMENT REPORTING ENTITY

In 2003, PSAB revised its standard on the government reporting entity. This revised standard, to be implemented in 2005–06, changes the requirements for determining which organizations should be considered to be part of the Government, for purposes of financial reporting. Under this new standard, organizations should be considered part of the Government if they are “controlled” by Government. This differs from the previous standard, which also considered ownership and accountability.

The standard defines control as “the power to govern the financial and operating policies of another organization.” It indicates that this control can be exercised by establishing an organization's fundamental purpose and eliminating or significantly limiting the ability of the organization to make future decisions by predetermining the financial and operating policies of the organization.

Any organizations determined to be controlled by the Government would be treated as part of the government reporting entity. The Financial Statements of the Government of Canada would then reflect their assets, liabilities, expenses, and revenues. Transfers to these organizations would not be treated as expenses until the organization used these funds for their intended purposes.

This is a particularly challenging standard to apply because Government must consider the preponderance of evidence to judge whether an organization is controlled by the Government—there is no single rule or criterion to establish control.

I am continuing my discussions with government officials in an effort to reach an agreement on how to apply this new standard to the 2005–06 accounts.

SECTION 3

2004-2005

PUBLIC ACCOUNTS OF CANADA

Revenues, Expenses and Accumulated Deficit

CONTENTS

	<i>Page</i>
Revenues	3.2
Accounting for revenues	3.2
Tax revenues	3.3
Employment insurance premiums	3.4
Other revenues	3.5
Expenses	3.7
Accounting for expenses	3.7
Government's cost of operations	3.8
Expenses by object	3.11
Expenditures under statutory authorities	3.11

REVENUES, EXPENSES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenses and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 3.1
REVENUES, EXPENSES AND ACCUMULATED DEFICIT

(in millions of dollars)

	2004-2005	2003-2004
Revenues—		
Tax revenues, Table 3.2	174,894	164,895
Employment insurance premiums	17,307	17,546
Other revenues, Table 3.4	19,457	16,106
Total revenues	211,658	198,547
Expenses—		
Transfer payments	118,263	102,378
Other program expenses	57,647	51,317
Total program expenses	175,910	153,695
Public debt charges	34,118	35,769
Total expenses, Table 3.6	210,028	189,464
Annual surplus	1,630	9,083
Accumulated deficit, beginning of year	501,493	510,576
Accumulated deficit, end of year	499,863	501,493

REVENUES

Revenues consist of all tax and other amounts which enter into the calculation of the annual surplus or deficit of the Government.

Accounting for Revenues

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. Tax revenues are recognized in the period in which the event that generates the revenue occurs. For income taxes, revenue is recognized when the taxpayer has earned the income producing the tax. Revenue is determined net of tax deductions and credits allowed under the *Income Tax Act*.

Revenues for the fiscal year ended March 31 are based on amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax earned in the fiscal period but not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not been assessed or that are awaiting reassessment. Actual results may

differ significantly from these estimates. The difference will be recorded in the fiscal year in which the actual assessment/reassessment is completed. Revenues do not include estimates for amounts of unreported taxes.

Goods and services tax, and excise and customs revenues are recorded based on the tax and duties assessed and estimated at the time of preparation of the financial statements that relate to the fiscal year ended March 31. For domestic goods and services tax, revenue is recognized at the time of the sale of goods or the provision of services. For excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For customs duties and goods and services tax on imports, revenue is recognized when goods are authorized by the Canada Border Services Agency to enter Canada.

Employment insurance premiums are recognized in revenue in the same period as the insurable earnings are earned. Other revenues are recognized in the period to which they relate.

Tax Revenues

Tax revenues include personal and corporate income taxes, other income tax revenues, and other taxes and duties as summarized in Table 3.2.

TABLE 3.2
TAX REVENUES

(in millions of dollars)

	2004-2005	2003-2004
Tax revenues—		
Income tax—		
Personal.....	98,521	92,957
Corporate.....	29,956	27,431
Other income tax revenues.....	3,560	3,142
	132,037	123,530
Other taxes and duties—		
Goods and services tax, Table 3.3.....	29,758	28,286
Energy taxes—		
Excise tax—Gasoline.....	4,014	3,990
Excise tax—Aviation gasoline and diesel fuel.....	1,040	962
	5,054	4,952
Customs import duties.....	3,091	2,887
Other excise taxes and duties—		
Excise duties.....	4,336	4,085
Air travellers security charge.....	383	410
Miscellaneous excise taxes and duties.....	235	745
	4,954	5,240
	42,857	41,365
Total tax revenues ⁽¹⁾	174,894	164,895

⁽¹⁾ Additional details are provided in Table 4a in Section I of Volume II.

Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*. Personal income tax is the largest source of revenues.

Corporate income tax

Corporate income tax is levied on corporate income under the provisions of the *Income Tax Act*.

Other income tax revenues

Other income tax revenues include the non-resident income tax and other tax revenues.

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Other tax revenues are comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act* and *Customs Tariff (Act)* and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

REVENUES, EXPENSES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenses and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 3.1
REVENUES, EXPENSES AND ACCUMULATED DEFICIT

(in millions of dollars)

	2004-2005	2003-2004
Revenues—		
Tax revenues, Table 3.2	174,894	164,895
Employment insurance premiums	17,307	17,546
Other revenues, Table 3.4	19,457	16,106
Total revenues	211,658	198,547
Expenses—		
Transfer payments	118,263	102,378
Other program expenses	57,647	51,317
Total program expenses	175,910	153,695
Public debt charges	34,118	35,769
Total expenses, Table 3.6	210,028	189,464
Annual surplus	1,630	9,083
Accumulated deficit, beginning of year	501,493	510,576
Accumulated deficit, end of year	499,863	501,493

REVENUES

Revenues consist of all tax and other amounts which enter into the calculation of the annual surplus or deficit of the Government.

Accounting for Revenues

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. Tax revenues are recognized in the period in which the event that generates the revenue occurs. For income taxes, revenue is recognized when the taxpayer has earned the income producing the tax. Revenue is determined net of tax deductions and credits allowed under the *Income Tax Act*.

Revenues for the fiscal year ended March 31 are based on amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax earned in the fiscal period but not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not been assessed or that are awaiting reassessment. Actual results may

differ significantly from these estimates. The difference will be recorded in the fiscal year in which the actual assessment/reassessment is completed. Revenues do not include estimates for amounts of unreported taxes.

Goods and services tax, and excise and customs revenues are recorded based on the tax and duties assessed and estimated at the time of preparation of the financial statements that relate to the fiscal year ended March 31. For domestic goods and services tax, revenue is recognized at the time of the sale of goods or the provision of services. For excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For customs duties and goods and services tax on imports, revenue is recognized when goods are authorized by the Canada Border Services Agency to enter Canada.

Employment insurance premiums are recognized in revenue in the same period as the insurable earnings are earned. Other revenues are recognized in the period to which they relate.

Tax Revenues

Tax revenues include personal and corporate income taxes, other income tax revenues, and other taxes and duties as summarized in Table 3.2.

TABLE 3.2

TAX REVENUES

(in millions of dollars)

	2004-2005	2003-2004
Tax revenues—		
Income tax—		
Personal.....	98,521	92,957
Corporate.....	29,956	27,431
Other income tax revenues.....	3,560	3,142
	132,037	123,530
Other taxes and duties—		
Goods and services tax, Table 3.3.....	29,758	28,286
Energy taxes—		
Excise tax—Gasoline.....	4,014	3,990
Excise tax—Aviation gasoline and diesel fuel.....	1,040	962
	5,054	4,952
Customs import duties.....	3,091	2,887
Other excise taxes and duties—		
Excise duties.....	4,336	4,085
Air travellers security charge.....	383	410
Miscellaneous excise taxes and duties.....	235	745
	4,954	5,240
	42,857	41,365
Total tax revenues ⁽¹⁾.....	174,894	164,895

⁽¹⁾ Additional details are provided in Table 4a in Section I of Volume II.

Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*. Personal income tax is the largest source of revenues.

Corporate income tax

Corporate income tax is levied on corporate income under the provisions of the *Income Tax Act*.

Other income tax revenues

Other income tax revenues include the non-resident income tax and other tax revenues.

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Other tax revenues are comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act* and *Customs Tariff (Act)* and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

Goods and services tax

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 7 percent on most goods and services consumed in Canada, with the exception of basic groceries, most health and dental care services, most educational services, and residential rents. A comparative analysis of the GST is presented in Table 3.3.

TABLE 3.3
GOODS AND SERVICES TAX (GST) ⁽¹⁾

(in millions of dollars)

	2004-2005	2003-2004
GST	34,231	32,492
Less: remission order for the GST paid and accrued by ministries on or for goods and services purchased from outside parties	1,163	1,043
Gross GST from outside parties	33,068	31,449
Less: quarterly tax credits	3,310	3,163
Net GST from outside parties	29,758	28,286

⁽¹⁾ Reported in the Statement of Operations and Accumulated Deficit (Section 2 of this volume).

Energy taxes

Energy taxes primarily include the excise tax on gasoline, and on aviation gas and diesel fuel.

Customs import duties

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff* (Act).

Other excise taxes and duties

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as jewellery and passenger vehicle air conditioners. The air travellers security charge are collected by air carrier at the time of payment for the air travel by the purchaser of an air transportation service.

Employment insurance premiums

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues. Additional details on employment insurance premiums are provided in Section 4 of this volume.

Other Revenues

Other revenues include Crown corporations, other program and foreign exchange revenues.

TABLE 3.4
OTHER REVENUES

(in millions of dollars)

	2004-2005	2003-2004
Other revenues—		
Crown corporation revenues—		
Consolidated Crown corporations	1,506	1,663
Enterprise Crown corporations and other government business enterprises—		
Share of annual profit	4,855	3,711
Interest and other	466	546
	6,827	5,920
Other program revenues—		
Return on investments, Table 3.5	491	571
Sales of goods and services—		
Rights and privileges	1,292	1,014
Lease and use of public property	520	502
Services of a regulatory nature	842	945
Services of a non-regulatory nature	2,269	2,171
Sales of goods and information products	183	214
Other fees and charges	358	180
	5,464	5,026
Miscellaneous revenues—		
Interest and penalties	2,562	1,974
Other	2,938	525
	11,455	8,096
Foreign exchange revenues—		
Exchange Fund Account	1,827	2,432
International Monetary Fund	(653)	(418)
Other	1	76
	1,175	2,090
Total other revenues ⁽¹⁾	19,457	16,106

⁽¹⁾ Additional details are provided in Table 4a in Section 1 of Volume II.

Crown corporation revenues

Crown corporation revenues include revenues earned from third parties by consolidated Crown corporations, interest earned on loans to enterprise Crown corporations and other government business enterprises, and the government's share of the accumulated profits or losses of enterprise Crown corporations and other government business enterprises.

Other program revenues

Other program revenues include sales of goods and services, return on investments, and miscellaneous revenues. Details are reported by individual ministry in Volume II of the *Public Accounts of Canada*.

Foreign exchange revenues

Foreign exchange revenues include the revenues from investments held in the Exchange Fund Account and the International Monetary Fund, as well as the net gains or losses resulting from the translation of these investments to Canadian dollars at March 31. Foreign exchange revenues also include the net gains or losses resulting from foreign debt and currency swap revaluations.

Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses for loans, investments and advances other than those in enterprises Crown corporations and government business enterprises. A comparative analysis of return on investments is presented in Table 3.5.

TABLE 3.5
RETURN ON INVESTMENTS ⁽¹⁾

(in millions of dollars)

	2004-2005	2003-2004
Consolidated accounts—		
Atomic Energy of Canada Limited	(2)	(2)
Cash and accounts receivable—		
Interest on bank deposits	239	284
Loans, investments and advances—		
Portfolio investments	15	22
National governments including developing countries	66	114
International organizations	17	22
Provincial and territorial governments	2	2
Other loans, investments and advances	285	241
	385	401
Other accounts—		
Esso Ltd -Norman Wells Project profits	115	99
Other	2	2
	117	101
Total ministerial return on investments	741	786
Net gain (loss) on exchange	(314)	(280)
Accrual of other revenues	81	82
Total return on investments	508	588
Elimination of return on investments internal to the Government	(17)	(17)
Total external return on investments	491	571

⁽¹⁾ Additional details are provided in Table 4a in Section 1 of Volume II, and in Section 11 of Volume III.

⁽²⁾ Less than \$500,000.

EXPENSES

Expenses consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

Accounting for Expenses

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenses include provisions to reflect changes in the economic value of assets or liabilities, including provisions for bad debts, provisions for loans, investments and advances, and inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenues and expenses recorded in the accounts. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only.

Table 3.6 presents external expenses by type.

TABLE 3.6
EXTERNAL EXPENSES BY TYPE

(in millions of dollars)

	2004-2005	2003-2004
Transfer payments—		
Old age security benefits, guaranteed income supplement and spouse's allowance	27,871	26,902
Other levels of government—		
Canada health and social transfer	28,031	22,341
Fiscal arrangements	12,863	9,409
Alternative payments for standing programs	(2,746)	(2,700)
Other	3,807	342
Total other levels of government	41,935	29,392
Employment insurance benefits	14,748	15,058
Canada child tax benefits	8,688	8,062
	93,262	79,414
Other transfer payments—		
Agriculture and Agri-Food	2,752	3,920
Canadian Heritage	1,008	885
Foreign Affairs and International Trade (Foreign Affairs)	3,352	2,650
Health	2,176	2,464
Human Resources and Skills Development	1,616	2,031
Indian Affairs and Northern Development	4,934	4,794
Industry	2,095	2,150
Other	7,068	4,070
Total other transfer payments	25,001	22,964
Total transfer payments	118,263	102,378
Other program expenses—		
Crown corporation expenses	8,907	6,566
Agriculture and Agri-Food	1,342	1,354
Canada Customs and Revenue Agency	3,749	4,713
Environment	1,296	1,300
Fisheries and Oceans	1,353	1,398
Foreign Affairs and International Trade (Foreign Affairs)	1,566	1,312
Health	1,954	1,838
Human Resources and Skills Development	2,500	1,845
Industry	2,093	2,045
Justice	1,011	1,028
National Defence	14,318	12,869
Public Works and Government Services	2,326	2,348
Solicitor General (Public Safety and Emergency Preparedness)	6,057	5,326
Treasury Board	1,717	1,594
Other ministries	7,458	5,781
Total other program expenses	57,647	51,317
Total program expenses	175,910	153,695
Public debt charges, Table 3.8	34,118	35,769
Total expenses ⁽¹⁾	210,028	189,464

⁽¹⁾ Additional information is provided in Table 2a in Section 1 of Volume II.

Government's cost of operations

Government's cost of operations consists of three major types:

- transfer payments;
- other program expenses; and,
- public debt charges.

Transfer payments

Transfer payments include:

- payments to persons for income support or income supplement. Assistance is based on age, family status, income, and employment criteria;
- payments to provinces and territories under two main programs:
 - fiscal arrangements: unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
 - Canada Health and Social Transfers is the major means for providing the federal share of social programs administered by the provinces;
- other transfer payments, including various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, and other miscellaneous payments.

Other program expenses

Other program expenses include defence expenses, as well as the cost of Government administration and specific services delivered to the public. This category covers the costs associated with programs directly delivered by the federal Government such as food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system. It also includes the expenses of consolidated Crown corporations incurred with third parties.

Table 3.7 presents a comparative analysis by province of certain transfer payments.

TABLE 3.7
CERTAIN TRANSFER PAYMENTS BY PROVINCE
(in millions of dollars)

	Old age security benefits ⁽¹⁾	Employment insurance benefits	Fiscal arran- gements	Alternative payments for standing programs	Canada health and social transfer	Other ⁽²⁾	Canada child tax benefits	Total
Newfoundland and Labrador	568	895	791		462	14		2,730
	<i>551</i>	<i>913</i>	<i>693</i>		<i>397</i>	<i>25</i>		<i>2,579</i>
Prince Edward Island	144	209	282		123	4		762
	<i>141</i>	<i>196</i>	<i>221</i>		<i>108</i>	<i>7</i>		<i>673</i>
Nova Scotia	958	674	1,363		840	27		3,862
	<i>933</i>	<i>680</i>	<i>1,036</i>		<i>745</i>	<i>45</i>		<i>3,439</i>
New Brunswick	786	744	1,382		674	21		3,607
	<i>767</i>	<i>749</i>	<i>1,086</i>		<i>602</i>	<i>36</i>		<i>3,240</i>
Quebec	7,580	4,336	3,358	(2,746)	6,765	212		19,505
	<i>7,313</i>	<i>4,361</i>	<i>2,771</i>	<i>(2,700)</i>	<i>6,082</i>	<i>352</i>		<i>18,179</i>
Ontario	10,240	4,351	8		10,130	350		25,079
	<i>9,857</i>	<i>4,364</i>	<i>8</i>		<i>9,339</i>	<i>580</i>		<i>24,148</i>
Manitoba	1,107	413	1,643		1,047	33		4,243
	<i>1,087</i>	<i>439</i>	<i>1,475</i>		<i>955</i>	<i>54</i>		<i>4,010</i>
Saskatchewan	1,051	338	682		895	27		2,993
	<i>1,031</i>	<i>357</i>	<i>(47)</i>		<i>782</i>	<i>48</i>		<i>2,171</i>
Alberta	2,271	1,001	4		2,511	90		5,877
	<i>2,187</i>	<i>1,085</i>	<i>48</i>		<i>2,152</i>	<i>149</i>		<i>5,621</i>
British Columbia	3,695	1,670	818		3,765	118		10,066
	<i>3,543</i>	<i>1,837</i>	<i>(350)</i>		<i>3,583</i>	<i>200</i>		<i>8,813</i>
Total provinces	28,400	14,631	10,331	(2,746)	27,212	896		78,724
	<i>27,410</i>	<i>14,981</i>	<i>6,941</i>	<i>(2,700)</i>	<i>24,745</i>	<i>1,496</i>		<i>72,873</i>
Northwest Territories	16	29	713		28	2		788
	<i>15</i>	<i>31</i>	<i>682</i>		<i>27</i>	<i>2</i>		<i>757</i>
Nunavut	7	15	771		31			824
	<i>7</i>	<i>15</i>	<i>680</i>		<i>26</i>	<i>1</i>		<i>729</i>
Yukon Territory	14	68	478		29	2		591
	<i>13</i>	<i>28</i>	<i>430</i>		<i>27</i>	<i>1</i>		<i>499</i>
International	179	5						184
	<i>175</i>	<i>3</i>						<i>178</i>
Sub-total	28,616	14,748	12,293	(2,746)	27,300	900		81,111
	<i>27,620</i>	<i>15,058</i>	<i>8,733</i>	<i>(2,700)</i>	<i>24,825</i>	<i>1,500</i>		<i>75,036</i>
Accrual and other adjustments			570		731	2,907		4,208
			<i>676</i>		<i>(2,484)</i>	<i>(1,158)</i>		<i>(2,966)</i>
Total (Net)	28,616	14,748	12,863	(2,746)	28,031	3,807		85,319
	<i>27,620</i>	<i>15,058</i>	<i>9,409</i>	<i>(2,700)</i>	<i>22,341</i>	<i>342</i>		<i>72,070</i>
Add: tax credits and repayments	(745)						8,688	7,943
	<i>(718)</i>						<i>8,062</i>	<i>7,344</i>
Total (Gross)	27,871	14,748	12,863	(2,746)	28,031	3,807	8,688	93,262
	<i>26,902</i>	<i>15,058</i>	<i>9,409</i>	<i>(2,700)</i>	<i>22,341</i>	<i>342</i>	<i>8,062</i>	<i>79,414</i>

Amounts in roman type are 2004-2005 transfer payments.

Amounts in *italic* type are 2003-2004 transfer payments.

⁽¹⁾ Includes the guaranteed income supplement and the spouse's allowance.

⁽²⁾ Includes payments to the Diagnostic/Medical Equipment Trust amounting to \$500 million and to the 2004 Public Health and Immunization Trust amounting to \$400 million.

Public debt charges

Public debt charges include the interest on unmatured debt and on pensions, other employee and veteran future benefits and other liabilities, the amortization of premiums, discounts and commissions on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.8. The table also discloses the reconciling items between total public debt charges as reported in the ministerial section of the Department of Finance (Section 8) of Volume II and the total expenses of the public debt indicated in Table 3.6. The reconciling items include the expenses of the consolidated specified purpose accounts, accrual adjustments and other items.

TABLE 3.8
PUBLIC DEBT CHARGES ⁽¹⁾

(in millions of dollars)

	2004-2005	2003-2004
Unmatured debt—		
Interest on:		
Marketable bonds	15,955	17,577
Canada savings and Canada premium bonds	741	846
Bonds for Canada Pension Plan	338	340
Promissory Note - TD Trust Company	2	2
Promissory notes - Montreal Trust Company	(2)	2
Promissory notes - Computershare Trust Company		
Canada notes	15	16
Euro medium term notes	81	86
	17,131	18,869
Amortization of premiums, discounts and commissions on:		
Treasury bills	2,727	3,189
Marketable bonds	1,729	1,215
Canada bills	33	24
Canada savings and Canada premium bonds	26	26
	4,515	4,454
Servicing costs and costs of issuing new borrowings	79	91
Total public debt charges related to unmatured debt	21,725	23,414
Pension and other liabilities—		
Interest on:		
Public sector pensions—Superannuation accounts	10,696	10,870
Less: Provision for pension adjustment	(1,363)	(1,519)
	9,333	9,351
Other employee and veteran future benefits—		
Health and dental care plans	497	475
Severance benefits	224	230
Worker's compensation	33	33
Veteran benefit plan	1,619	1,571
RCMP benefit plan	55	
	2,428	2,309
Canada Pension Plan	129	182
Government Annuities Account	26	29
Deposit and trust accounts	64	65
Other specified purpose accounts	219	239
Capital lease obligations	164	156
Other liabilities	30	24
Total public debt charges related to pension and other liabilities	12,393	12,355
Consolidated specified purpose accounts—		
Interest on:		
Employment Insurance Account	968	1,095
Other	13	13
Total public debt charges related to consolidated specified purpose accounts	981	1,108
Total public debt charges before consolidation adjustments ⁽³⁾	35,099	36,877
Less: consolidation adjustments	981	1,108
Total public debt charges ⁽¹⁾	34,118	35,769
Comprised of:		
Total public debt charges under statutory authorities before accrual and other adjustments and consolidation adjustments	33,870	35,931
Accrual and other adjustments	1,229	946
Consolidation adjustments	(981)	(1,108)
Total public debt charges	34,118	35,769

⁽¹⁾ A summary is provided in Table 2a in Section 1 of Volume II.

⁽²⁾ Less than \$500,000.

⁽³⁾ Additional details are provided in Section 8 of Volume III.

Expenses by Object

Table 3.9 reconciles the total expenses by object to the total expenditures by object initially recorded by departments.

TABLE 3.9
TOTAL EXPENSES BY OBJECT ⁽¹⁾
(in millions of dollars)

	Total expenses	Reconciliation	Total expenditures
Transfer payments	118,263	(27,849)	90,415
Other program expenses—			
Crown corporations and other program expenses	8,274	(8,274)	
Personnel	27,835	(135)	27,700
Transportation and communications	2,204	265	2,469
Information	247	24	271
Professional and special services	4,758	1,886	6,645
Rentals	977	579	1,556
Repair and maintenance	1,606	869	2,476
Utilities	2,342	139	2,481
Amortization expenses	3,696	(3,696)	
Loss on disposal of assets	347	(347)	
Other subsidies and expenses	5,361	2,167	7,528
Acquisition of land, buildings and works		779	779
Acquisition of machinery and equipment		3,603	3,603
	57,647	(2,139)	55,508
Public debt charges	34,118	(248)	33,870
Total	210,028	(30,236)	179,793

⁽¹⁾ Additional details are provided in Table 3a in Section 1 of Volume II.

Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total program expenses each year.

Table 3.10 presents a comparative summary of the ministerial statutory expenditures.

TABLE 3.10
EXPENDITURES UNDER STATUTORY AUTHORITIES

(in millions of dollars)

	2004-2005	2003-2004 ⁽¹⁾
Public debt charges	33,870	35,931
Old age security payments (<i>Old Age Security Act</i>)	21,364	20,697
Canada health transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	13,650	11,981
Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	10,762	7,446
Canada social transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	7,900	7,344
Guaranteed income supplement payments (<i>Old Age Security Act</i>)	6,038	5,792
Wait times reduction transfer	4,250	
Health Reform Transfer (Part VI — <i>Federal-Provincial Fiscal Arrangements Act</i>)	1,500	1,000
Contributions in support of business risk management programs under the agricultural policy framework	1,207	1,299
Net loss on exchange	734	516
Payment to the Diagnostic/Medical Equipment Trust (<i>Budget Implementation Act, 2003</i>)	500	1,500
Allowance payments (<i>Old Age Security Act</i>)	469	414
2004 Public Health and Immunization Trust	400	
Canada Health Infoway Inc.	100	600
Class grant payments for the Transitional industry support program (<i>Farm Income Protection Act</i>)	(67)	843
Payment to the 2003 Canada Health and Social Transfer Supplement Trust (<i>Budget Implementation Act, 2003</i>)		4,500
Contributions to a transition to future risk management programming		599
Grant to the Canadian Foundation for Innovation		500
Superannuation, supplementary retirement benefits, death benefits and other pensions— ⁽²⁾		
Public Service—		
Government's contributions to the Public Service pension plan and the Retirement Compensation Arrangements Account	2,047	2,039
Government's contribution as employer to the Employment Insurance Account	252	263
Government's contributions to the Canada and the Quebec Pension Plans	465	471
Government's contributions to the Death Benefit Account	9	9
	2,773	2,782
Less: recoveries from revolving funds	114	83
	2,659	2,699
Canadian Forces—		
Government's contribution to the Canadian Forces pension plan and the Retirement Compensation Arrangements Account	650	615
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	8	9
Government's contribution as employer to the Employment Insurance Account	76	74
Government's contribution to the Canada and the Quebec Pension Plans	138	125
Government's contribution to the Death Benefit Account	2	3
	874	826
Royal Canadian Mounted Police—		
Government's contribution to the Royal Canadian Mounted Police pension plan and the Retirement Compensation Arrangements Account	210	213
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	19	17
Government's contribution as employer to the Employment Insurance Account		
Government's contribution to the Canada and the Quebec Pension Plans	37	37
	266	267
All other statutory expenditures	2,148	1,675
Total ministerial expenditures under statutory authorities ⁽³⁾	108,622	106,429

⁽¹⁾ Comparative figures have been reclassified to conform to the current year's presentation.⁽²⁾ Details related to other pension accounts, such as the Members of Parliament Retiring Allowances Account, are not included.⁽³⁾ Additional information on the ministerial expenditures under statutory authorities are provided in Table 7 in Section 1 of Volume II.

SECTION 4

2004-2005

PUBLIC ACCOUNTS OF CANADA

Consolidated Accounts

CONTENTS

	<i>Page</i>
Consolidated Crown corporations	4.3
Summary financial statements of consolidated Crown corporations	4.3
Contingent liabilities of consolidated Crown corporations	4.8
Financial assistance under budgetary appropriations to consolidated Crown corporations	4.9
Consolidated specified purpose accounts	4.10
Insurance accounts	4.12
Other consolidated specified purpose accounts	4.13
Endowment principal	4.14
Supplementary statement—	
Employment Insurance Account	4.15

CONSOLIDATED CROWN CORPORATIONS

This section provides all related information on consolidated Crown corporations. Consolidated Crown corporations are those Crown corporations who rely on Government funding as their principal source of revenue.

Consolidation involves the combination of the accounts of these corporations on a line-by-line and uniform basis of accounting and eliminating inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the corporations' accounts must be adjusted to the Government basis of accounting. Most corporations follow generally accepted accounting principles (GAAP) used by private sector companies.

Summary Financial Statements of Consolidated Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations.

For those corporations having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations.

Financial assets include cash, receivables, loans and investments. Financial assets are segregated between third parties and Government and Crown corporations. The financial assets reported under Government and Crown corporations represent receivables and, loans and investments between related parties. Non-financial assets represent unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government and Crown corporations. Borrowings from third parties represent long-term debts payable of the corporations. Other third party liabilities are amounts due for purchases, employee benefits, various accruals, capital leases and like items. The liabilities reported under Government and Crown corporations represent payables and borrowings between related parties.

Revenues are segregated between third parties and Government and Crown corporations. Government and Crown corporations' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties and Government and Crown corporations. Equity transactions other than current year's net income or loss are segregated between adjustments and transactions with the Government. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations' generally accepted accounting principles basis of accounting to the Government's basis of accounting.

These tables present consolidated financial information on consolidated parent Crown corporations and financial information on wholly-owned subsidiaries that are unconsolidated with their parent corporation, but consolidated directly in the financial statements of the Government. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. There were no borrowings by consolidated agent Crown corporations for the year ended March 31, 2005. Contingent liabilities of consolidated corporations are presented in Table 4.3.

A summary of financial assistance under Government budgetary appropriations to consolidated Crown corporations for the year ended March 31, 2005 is provided in Table 4.4. Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

TABLE 4.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS—ASSETS AND LIABILITIES
AS AT MARCH 31, 2005

(in thousands of dollars)

	Assets			Total assets
	Financial		Non-financial	
	Third parties	Government and Crown corporations		
Consolidated Crown corporations ⁽¹⁾				
Atomic Energy of Canada Limited	419,387	3,415	440,373	863,175
Canada Council for the Arts	282,387	661	23,710	306,758
Canada Lands Company Limited— Old Port of Montreal Corporation Inc.....	3,981		15,937	19,918
Canada Mortgage and Housing Corporation— Minister's Account				
Canadian Air Transport Security Authority	158,870	19,856	447,733	626,459
Canadian Broadcasting Corporation	329,748	82,821	1,177,751	1,590,320
Canadian Dairy Commission— Dairy Support Operation Financed by the Government of Canada				
Canadian Museum of Civilization	45,057	2,042	308,411	355,510
Canadian Museum of Nature	42,055	1,203	66,947	110,205
Canadian Race Relations Foundation	1,465	24,000	37	25,502
Canadian Tourism Commission	20,858	578	5,250	26,686
Cape Breton Growth Fund Corporation	69,099	27		69,126
Defence Construction (1951) Limited	5,152	5,796	1,860	12,808
Enterprise Cape Breton Corporation	18,559	7,294	2,210	28,063
Federal Bridge Corporation Limited, The ⁽²⁾	24,806	4,625	165,788	195,219
International Development Research Centre	45,714	1,641	7,147	54,502
Marine Atlantic Inc	4,879		174,435	179,314
National Arts Centre Corporation	10,506	223	24,681	35,410
National Capital Commission	99,527	4,221	566,187	669,935
National Gallery of Canada	10,707	1,121	107,381	119,209
National Museum of Science and Technology	6,135	1,192	57,513	64,840
Queens Quay West Land Corporation	3,852			3,852
Standards Council of Canada	3,401	1,124	1,994	6,519
Telefilm Canada	7,924	33,285	10,002	51,211
VIA Rail Canada Inc	113,910	22,977	616,090	752,977
Total	1,727,979	218,102	4,221,437	6,167,518
Conversion to the Government accounting basis for consolidation purposes			(80,452)	(80,452)
Total on the Government accounting basis	1,727,979	218,102	4,140,985	6,087,066

⁽¹⁾ All Crown corporations listed in this table are parent Crown corporations except for the Old Port of Montreal Corporation Inc..⁽²⁾ The financial information of the Federal Bridge Corporation Limited is consolidated to include the figures of its subsidiaries The Jacques Cartier and Champlain Bridges Incorporated and the Seaway International Bridge Corporation Limited.

Liabilities								
Third parties		Government and Crown corporations	Total liabilities	Accumulated profits (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
	3,051,389	42,807	3,094,196	(2,776,085)	530,064	15,000	(2,231,021)	863,175
	97,513	4,177	101,690	135,969	19,099	50,000	205,068	306,758
	5,626	13,401	19,027	891			891	19,918
	174,054	434,220	608,274	15,509	2,676		18,185	626,459
	877,839	637,309	1,515,148	75,172			75,172	1,590,320
	24,783	285,732	310,515	44,995			44,995	355,510
	39,151	76,345	115,496	(5,291)			(5,291)	110,205
	143		143	1,359	24,000		25,359	25,502
	13,613	14,509	28,122	(1,436)			(1,436)	26,686
	1,610		1,610	67,516			67,516	69,126
	8,562	386	8,948	3,860			3,860	12,808
	15,883	1,079	16,962	11,101			11,101	28,063
	11,081	128,837	139,918	1,637	53,664		55,301	195,219
	24,894	18,168	43,062	11,440			11,440	54,502
	(8,059)	174,581	166,522	(245,738)		258,530	12,792	179,314
	15,632	21,401	37,033	(1,623)			(1,623)	35,410
	59,666	2,303	61,969	5,455	602,511		607,966	669,935
	9,303	106,141	115,444	789	2,976		3,765	119,209
	8,530	46,710	55,240	9,600			9,600	64,840
	121	31,300	31,421	(28,569)	1,000		(27,569)	3,852
	3,419	756	4,175	2,344			2,344	6,519
	5,660	9,067	14,727	36,484			36,484	51,211
	(21,060)	654,151	633,091	105,623	4,963	9,300	119,886	752,977
	4,419,353	2,703,380	7,122,733	(2,528,998)	1,240,953	332,830	(955,215)	6,167,518
	37	(2,461,075)	(2,461,038)	3,954,369	(1,240,953)	(332,830)	2,380,586	(80,452)
	4,419,390	242,305	4,661,695	1,425,371			1,425,371	6,087,066

TABLE 4.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2005

(in thousands of dollars)

		Revenues		
		Government and Crown corporations		Total
Consolidated Crown corporations	Third parties	Financial assistance	Other	
Atomic Energy of Canada Limited	384,023	162,838	5,373	552,234
Canada Council for the Arts	6,180	152,112	1,452	159,744
Canada Lands Company Limited—				
Old Port of Montreal Corporation Inc.	11,091	13,375	2,766	27,232
Canada Mortgage and Housing Corporation—				
Minister's Account		2,071,697		2,071,697
Canadian Air Transport Security Authority	1,026	268,251	28,664	297,941
Canadian Broadcasting Corporation	543,432	936,771	120,003	1,600,206
Canadian Dairy Commission—				
Dairy Support Operation Financed by the Government of Canada		3,258	343	3,601
Canadian Museum of Civilization	21,372	98,600	9,852	129,824
Canadian Museum of Nature	2,179	26,644	954	29,777
Canadian Race Relations Foundation	1,403			1,403
Canadian Tourism Commission	8,748	85,111	404	94,263
Cape Breton Growth Fund Corporation	1,423		2,000	3,423
Defence Construction (1951) Limited	93		34,640	34,733
Enterprise Cape Breton Corporation	653	12,650		13,303
Federal Bridge Corporation Limited, The	12,537	25,944	3,382	41,863
International Development Research Centre	8,877	122,340	9,549	140,766
Marine Atlantic Inc.	68,807	55,266	22,244	146,317
National Arts Centre Corporation	18,383	36,651	3,719	58,753
National Capital Commission	28,269	101,667	5,160	135,096
National Gallery of Canada	7,184	51,679		58,863
National Museum of Science and Technology	2,588	24,007	1,590	28,185
Queens Quay West Land Corporation	1,720	4,000		5,720
Standards Council of Canada	5,727	6,929	1,055	13,711
Telefilm Canada	27,435	126,300	68,857	222,592
VIA Rail Canada Inc.	257,838	171,945	62,014	491,797
Total	1,420,988	4,558,035	384,021	6,363,044
Conversion to the Government accounting basis for consolidation purposes	84,402	423,704	(246,971)	261,135
Total on the Government accounting basis	1,505,390	4,981,739	137,050	6,624,179
Consolidation adjustments	561	(4,981,739)	(137,050)	(5,118,228)
Total external amount	1,505,951			1,505,951

The accompanying notes to Table 4.1 are an integral part of this table.

(1) The difference between this amount and the Crown corporations expense presented in the Statement of Operations and Accumulated Deficit in Section 2 of this volume consists of \$326 million in financial assistance to Enterprise Crown corporations.

Expenses			Net income/or loss(-)	Equity beginning of year	Equity adjustments and other	Equity transactions with the Government		Equity end of year
Third parties	Government and Crown corporations	Total				Dividends	Capital	
2,346,926	46,165	2,393,091	(1,840,857)	136,611	(526,775)			(2,231,021)
160,694		160,694	(950)	206,426	(408)			205,068
26,579	919	27,498	(266)	12,458	(11,301)			891
2,071,697		2,071,697						
290,017	5,053	295,070	2,871	14,132	1,182			18,185
1,683,890	29,968	1,713,858	(113,652)	184,824			4,000	75,172
3,601		3,601						
73,436	55,922	129,358	466	21,810	22,719			44,995
15,579	14,502	30,081	(304)	(5,059)	72			(5,291)
1,384		1,384	19	25,340				25,359
94,425	947	95,372	(1,109)	(327)				(1,436)
7,429	533	7,962	(4,539)	72,055				67,516
33,747		33,747	986	2,874				3,860
6,328	2,077	8,405	4,898	6,203				11,101
41,396		41,396	467	54,834				55,301
140,438		140,438	328	11,112				11,440
137,018		137,018	9,299	3,493				12,792
54,776	4,218	58,994	(241)	365	(1,747)			(1,623)
117,977	6,353	124,330	10,766	596,256	944			607,966
49,296	9,508	58,804	59	3,084	622			3,765
27,501	1,427	28,928	(743)	241	10,102			9,600
5,199		5,199	521	(28,090)				(27,569)
13,648	64	13,712	(1)	2,345				2,344
229,275	3,394	232,669	(10,077)	46,561				36,484
399,007	75,702	474,709	17,088	102,798				119,886
8,031,263	256,752	8,288,015	(1,924,971)	1,470,346	(504,590)		4,000	(955,215)
495,635	(28,121)	467,514	(206,379)	2,086,375	504,590		(4,000)	2,380,586
8,526,898	228,631	8,755,529	(2,131,350)	3,556,721				1,425,371
54,728	(228,631)	(173,903)						
8,581,626 ⁽¹⁾		8,581,626						

Contingent Liabilities of Consolidated Crown Corporations

Table 4.3 summarizes the contingent liabilities of the consolidated Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 4.3

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS

(in thousands of dollars)

	March 31, 2005
<i>Agent Crown corporations</i>	
Defence Construction (1951) Limited—Miscellaneous litigations	6,426
National Capital Commission—Environmental, miscellaneous litigations and agreements	184,417
	<i>190,843</i>
<i>Non-agent Crown corporations</i>	
International Development Research Centre—Miscellaneous litigations	600
Marine Atlantic Inc.—Site contamination lawsuit, miscellaneous litigations	2,452
Total	193,895

Financial Assistance under Budgetary Appropriations to Consolidated Crown Corporations

Table 4.4 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts approved through an operating expenditures vote and (b) amounts approved through a capital expenditures vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

TABLE 4.4

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2005

(in thousands of dollars)

	Operating expenditures vote	Capital expenditures vote	Financial assistance under budgetary appropriations ⁽¹⁾
Agent Crown corporations			
Atomic Energy of Canada Limited	162,838		162,838
Canada Lands Company Limited—			
Old Port of Montreal Corporation Inc	16,100		16,100
Canada Mortgage and Housing Corporation ⁽²⁾	2,073,942		2,073,942
Canadian Air Transport Security Authority	501,171		501,171
Canadian Broadcasting Corporation	936,771	99,757	1,036,528
Canadian Dairy Commission	3,258		3,258
Canadian Tourism Commission	78,823		78,823
Canadian Museum of Civilization	98,518		98,518
Canadian Museum of Nature	61,626		61,626
Enterprise Cape Breton Corporation	12,650		12,650
Federal Bridge Corporation Limited, The	32,019		32,019
National Capital Commission	68,404	33,263	101,667
National Gallery of Canada	37,393	8,000	45,393
National Museum of Science and Technology	30,641		30,641
Telefilm Canada ⁽³⁾	128,279		128,279
	4,242,433	141,020	4,383,453
Non-agent Crown corporations			
Canada Council for the Arts	154,958		154,958
International Development Research Centre	119,086		119,086
Marine Atlantic Inc	72,907		72,907
National Arts Centre Corporation	33,460		33,460
Standards Council of Canada	6,929		6,929
Queens Quay West Land Corporation	4,000		4,000
VIA Rail Canada Inc	191,301		191,301
	582,641		582,641
Total	4,825,074	141,020	4,966,094

⁽¹⁾ Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

⁽²⁾ Includes budgetary appropriations for Government programs known as the "Minister's Account".

⁽³⁾ Includes a contribution of \$49,775 from the Canadian Television Fund under the Department of Canadian Heritage.

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are special categories of revenues and expenses which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related expenses be charged against such revenues. They are used principally where the activities are similar in nature to departmental activities and the transactions do not represent liabilities to third parties but in essence constitute Government revenues and expenses.

The transactions of these accounts are reported with revenues and expenses, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.5 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.5. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

	April 1/2004	Revenues and other credits		Expenses and other debits		March 31/2005
		External transactions	Internal transactions	External transactions	Internal transactions	
	\$	\$	\$	\$	\$	\$
Insurance accounts—						
Agriculture and Agri-Food—						
Crop Reinsurance Fund.....	16,408,774	86,370,204	85,000,000	94,930,309	28,800,000	64,048,669
Less: interest-bearing loans.....	497,514,751		85,000,000		28,800,000	553,714,751
	(481,105,977)	86,370,204		94,930,309		(489,666,082)
Agricultural Commodities Stabilization						
Accounts.....	624,616	11,184	2,656			638,456
	(480,481,361)	86,381,388	2,656	94,930,309		(489,027,626)
Finance—						
Investors' Indemnity						
Account.....	45,303					45,303
Health—						
Health Insurance Supplementary Account..	28,387					28,387
Human Resources and Skills						
Development—						
Employment Insurance Account, Table 4.6.	46,231,557,535	17,385,572,251	1,316,019,276	14,933,757,138	1,451,972,542	48,547,419,382
Natural Resources—						
Canadian Nuclear Safety Commission—						
Nuclear Liability Reinsurance						
Account.....	690,476	142,323				832,799
Transport—						
Ship-Source						
Oil Pollution						
Fund.....	330,734,144	60,000	12,851,564	3,860,331	676,442	339,108,935
Total insurance accounts.....	46,082,574,484	17,472,155,962	1,328,873,496	15,032,547,778	1,452,648,984	48,398,407,180

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2004	Revenues and other credits		Expenses and other debits		March 31/2005
		External transactions	Internal transactions	External transactions	Internal transactions	
	\$	\$	\$	\$	\$	\$
Other consolidated specified purpose accounts—						
Canadian Heritage—						
National Battlefields Commission—						
Trust Fund Account.....	529,939		9,464	149,380		390,023
Environment—						
Environmental Damages Fund.....	855,192	870,476		372,225		1,353,443
Parks Canada Agency—						
New Parks and Historic Sites						
Account.....	15,329,175	6,050,552	2,454,425	4,535,200	4,411,746	14,887,206
	16,184,367	6,921,028	2,454,425	4,907,425	4,411,746	16,240,649
Finance—						
Canadian Commercial Bank and						
Northland Bank Holdback Account....	246,223,464					246,223,464
Fisheries and Oceans—						
Supplementary Fines Fish						
Account.....	831,762	184,410		378,932	141	637,099
Indian Affairs and Northern Development—						
Environmental Studies Research Fund....	708,827	493,057		648,000		553,884
Natural Resources—						
Environmental Studies Research Fund....	2,350,982	796,317			585,429	2,561,870
Public Works and Government Services—						
Seized Property Proceeds						
Account.....	18,261,425	23,812,654		26,478,351		15,595,728
Transport—						
Fines for the Transportation of						
Dangerous Goods.....	613,732	20,327	300	23,669		610,690
Total other consolidated specified purpose accounts.....	285,704,498	32,227,793	2,464,189	32,585,757	4,997,316	282,813,407
Endowment principal—						
Environment—						
Parks Canada Agency—						
Mackenzie King trust account.....	225,000					225,000
Health—						
Canadian Institutes of Health Research—						
Endowments for Health research.....	140,267					140,267
Industry—						
National Research Council of Canada —						
H.L. Holmes Fund.....	3,987,737	51,235				4,038,972
Social Sciences and Humanities						
Research Council—						
Queen's Fellowship Fund.....	250,000					250,000
Total endowment principal.....	4,603,004	51,235				4,654,239
Total.....	46,372,881,986	17,504,434,990	1,331,337,685	15,065,133,535	1,457,646,300	48,685,874,826

Insurance Accounts

For the following Insurance Accounts, revenues and other credits from outside parties totalled \$17,472 million (\$17,705 million in 2004) while expenses and other debits to outside parties totalled \$15,033 million (\$15,278 million in 2004) and are reported as expenses in the Statement of Operations.

Revenues and other credits of \$1,329 million (\$1,463 million in 2004) and expenses and other debits of \$1,453 million (\$348 million in 2004) internal to the operations of the Government, have been eliminated in order to prevent transactions with outside parties.

Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from moneys paid by the provinces for the purpose of reinsurance and the expenditures of the Fund are moneys paid to the provinces under the terms of reinsurance agreements. When there is insufficient revenues in the Fund to meet payments, the Minister of Finance may authorize an advance of additional funds to cover these obligations. These advances are recovered from future revenues from the provinces. The interest rate has been set by the Department of Finance at zero percent.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act*. Current activities are limited to collection of accounts receivable. The *Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the *Act*. This sum was increased to \$50,000 by Treasury Board Submission No. 817667 dated December 12, 1991.

Section 58 of the *Act* states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The *Act* authorizes that an account be established in the accounts of Canada to be known as the Employment Insurance Account.

The *Act* provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and support measures under Part II of the *Act*; (c) repayments of overpayments made by the Commission under the Labour Market Development Agreements; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purposes related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and, (f) interest on the balance of the Account at such rates as the Minister of Finance may authorize.

The *Act* also provides that the following be charged to the Account: (a) benefits, support measures and financial assistance provided under Part II of the *Act*; (b) contributions to provinces under the Labour Market Development Agreements; (c) costs of administering the *Act* including administration costs transferred to provinces; and, (d) interest on advances made by the Minister of Finance.

Employee premium rates for each \$100 of insurable earnings were \$1.98 from April 1, 2004 to December 31, 2004 and \$1.95 from January 1, 2005 to March 31, 2005. Employer premium rates are 1.4 times those for employees. Maximum weekly benefits were \$413 for the whole period.

Table 4.6 presents a statement of the transactions in the Employment Insurance Account.

TABLE 4.6

TRANSACTIONS IN THE EMPLOYMENT
INSURANCE ACCOUNT

(in millions of dollars)

	2004-2005	2003-2004
REVENUES AND OTHER CREDITS—		
Premiums—		
Employers and employees ⁽¹⁾	17,655	17,900
Penalties and interest revenue	79	79
Interest earned	968	1,096
	18,702	19,075
EXPENSES AND OTHER DEBITS—		
Benefits	13,856	14,164
Transfers to the provinces—		
Part II	892	894
Administration costs	1,452	1,430
Administration cost		
transferred to provinces	92	91
Bad debts	95	60
	16,387	16,639
Net change	2,315	2,436
Balance at beginning of year	46,232	43,796
Balance at end of year	48,547	46,232

⁽¹⁾ The difference between premium revenue presented here and the amount presented in the Government of Canada financial statements is due to the elimination on consolidation of premiums incurred by the Government of Canada, for an amount of \$348 million (\$355 million in 2004).

Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Ship-Source Oil Pollution Fund

This account was established pursuant to section 702 of the *Canada Shipping Act*, to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

Other Consolidated Specified Purpose Accounts

For the following Other Specified Purpose Accounts, revenues and other credits from outside parties of \$32 million (\$30 million in 2004) are reported while expenses and other debits to outside parties of \$33 million (\$43 million in 2004) are reported in the Statement of Operations.

Revenues and other credits of \$2 million (\$11 million in 2004), and expenses and other debits of \$5 million (\$3 million in 2004) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Trust Fund Account

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The monies are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

Environmental Damages Fund

This account was established for the management of court orders/awards or other financial compensation to Environment Canada for damages to the environment.

New Parks and Historic Sites Account

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

Canadian Commercial Bank and Northland Bank Holdback Account

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year, no claims have been received for potential payments from the holdback.

Supplementary Fines Fish Account

The account was established to record the deposit of monies received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2) (f) of the *Act*.

Environmental Studies Research Fund—Indian Affairs and Northern Development

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this *Act* or any other Act of Parliament, should be conducted.

Environmental Studies Research Fund—Natural Resources

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this *Act* or any other Act of Parliament, should be conducted.

Seized Property Proceeds Account

This account was established pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also monies received from the government of foreign states pursuant to agreements for the purpose of the *Act*. The *Act* also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the *Act*, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to other Government departments and the Consolidated Revenue Fund.

Fines for the Transportation of Dangerous Goods

This account was established pursuant to the *Transportation of Dangerous Goods Act 1992* and related regulations to record fines levied by courts.

Endowment Principal

For the following Endowment Principal Accounts, revenues and other credits from outside parties of \$51,000 (\$276,000 in 2004) are reported in the Statement of Operations and Accumulated Deficit.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for Health Research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H.L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship fund

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

SUPPLEMENTARY STATEMENT

Employment Insurance Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Employment Insurance Account have been prepared by the Canada Employment Insurance Commission in accordance with Canadian generally accepted accounting principles for public sector entities. The significant accounting policies are identified in Note 2. The integrity and objectivity of the data and the estimates of importance in these financial statements are management's responsibility.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Employment Insurance Act* and Regulations, as well as the *Financial Administration Act* and regulations.

The Employment Insurance Account's external auditor, the Auditor General of Canada, audits the financial statements and reports to the Minister of Human Resources and Skills Development.

The financial statements of the Employment Insurance Account are an integral part of the *Public Accounts of Canada*, which are tabled in Parliament and referred to the Standing Committee on Public Accounts for examination purposes.

SHERRY HARRISON
*Acting Comptroller
Human Resources and Skills
Development Canada*

ALAN NYMARK
*Chairperson of the Canada
Employment Insurance Commission*

August 25, 2005

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND
SKILLS DEVELOPMENT

I have audited the balance sheet of the Employment Insurance Account as at March 31, 2005 and the statements of operations and accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the Canada Employment Insurance Commission. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Employment Insurance Account as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

For the past six years, I have drawn attention to the government's compliance with the intent of the *Employment Insurance Act*, with respect to the setting of the employment insurance premium rates. Under the previous provisions, the accumulated surplus was to be taken into account when setting premium rates. With the passage of the *2005 Budget Implementation Act*, the *Employment Insurance Act* has been amended, as described in note 11 to the financial statements, to establish a new rate-setting mechanism. Beginning in 2006, premium rates will be based on the principle that the premium rate for a year should generate just enough premium revenue during that year to cover the payments that will be made during that year. The accumulated surplus can no longer be considered when calculating the break-even premium rate.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 25, 2005

Employment Insurance Account—Continued**BALANCE SHEET AS AT MARCH 31**

(in thousands of dollars)

ASSETS	2005	2004	LIABILITIES	2005	2004
Balance of the account with Receiver			Unredeemed warrants	88,492	88,992
General for Canada (Note 6)	47,379,278	45,124,781	Benefits payable	532,532	459,947
Premiums receivable	1,439,331	1,156,574	Amounts payable (Note 4)	135,384	504
Due from claimants				756,408	549,443
(Note 3)	474,591	484,916			
Advances—Employment benefits			ACCUMULATED SURPLUS	48,549,164	46,233,147
and support measures	12,372	16,319			
	49,305,572	46,782,590		49,305,572	46,782,590

Contingencies (Note 10)

The accompanying notes and schedule are an integral part of these financial statements.

Approved by:

SHERRY HARRISON

*Acting Comptroller**Human Resources and Skills**Development Canada*

ALAN NYMARK

*Chairperson of the Canada**Employment Insurance Commission***STATEMENT OF OPERATIONS AND
ACCUMULATED SURPLUS****FOR THE YEAR ENDED MARCH 31**

(in thousands of dollars)

	2005	2004
Revenue		
Premiums (Note 5)	17,654,806	17,900,359
Interest on the balance of the		
account with Receiver General		
for Canada (Note 6)	967,996	1,095,519
Penalties	51,228	46,985
Interest on overdue accounts		
receivable (Note 3)	26,601	29,170
	18,700,631	19,072,033
Expenses		
Benefits and support		
measures (Note 7		
and Schedule)	14,748,446	15,069,693
Administration costs (Note 8)	1,541,659	1,521,034
Bad debts	94,509	60,270
	16,384,614	16,650,997
Surplus for the year	2,316,017	2,421,036
Accumulated surplus at the		
beginning of the year	46,233,147	43,812,111
Accumulated surplus at the		
end of the year	48,549,164	46,233,147

The accompanying notes and schedule are an integral part of these financial statements.

STATEMENT OF CASH FLOW**FOR THE YEAR ENDED MARCH 31**

(in thousands of dollars)

	2005	2004
Operating activities		
Cash receipts:		
Premiums	17,372,049	17,507,572
Interest received	967,996	1,095,519
Recoveries of benefit		
overpayments		
and penalties	289,044	310,590
	18,629,089	18,913,681
Cash payments:		
Benefits and support		
measures	(14,974,550)	(15,257,946)
Administration costs	(1,399,542)	(1,551,203)
	(16,374,092)	(16,809,149)
Net increase in cash and		
cash equivalents	2,254,997	2,104,532
Cash and cash equivalents		
Beginning of year	45,035,789	42,931,257
End of year	47,290,786	45,035,789
Cash and cash equivalents at end		
of year are represented by		
Balance of the account with Receiver		
General for Canada	47,379,278	45,124,781
Unredeemed warrants	(88,492)	(88,992)
	47,290,786	45,035,789

The accompanying notes and schedule are an integral part of these financial statements.

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2005

1. Authority, objective and responsibilities

The Canada Employment Insurance Commission (the Commission), a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Account.

The Employment Insurance Account (the Account) was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments receivable from higher income claimants.

The Act authorizes the Government of Canada to enter into Labour Market Development Agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. With the exception of Ontario, agreements with all provinces and territories have been entered into and implemented.

Responsibility sharing varies from one agreement to the other. In some cases, the provinces and territories have full responsibility for delivering the active employment benefits and support measures; in others, the agreement provides for a co-management approach with the federal government.

2. Significant accounting policies

The Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Account are also presented in Volume I of the *Public Accounts of Canada*.

(a) Basis of accounting

The financial statements are prepared in accordance with Canadian generally accepted accounting principles for public sector entities.

(b) Revenue—Premiums

Premiums are recognized as revenue in the period in which they are earned. Premiums earned in the period are measured from amounts assessed by the Canada Customs and Revenue Agency (CCRA) and from estimates of amounts not assessed based on cash received. Premium revenue also includes adjustments between actual and estimated premiums of previous years.

(c) Expenses—Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants while they look for work. Income benefits represent the amounts paid and payable to claimants for the period relating to the financial year, less benefit overpayments established by the Commission during the year.

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, namely grants or contributions, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment assistance services to unemployed workers. These expenses include the direct costs, excluding administration costs, of financial and employment assistance programs and related measures provided to eligible persons and third parties. Overpayments established during the year are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories for the design and delivery of programs similar to the employment benefits and support measures.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or receivable from those claimants are deducted from benefits and support measures.

(d) Administration costs

The administration costs of the Act are based on a formula allocating the expenses between the Department of Human Resources and Skills Development, the Department of Social Development and the Account. The formula takes into consideration the source of funding — from the Account or from the Consolidated Revenue Fund — in the allocation of expenses. In addition, the administration costs incurred by the provinces and the territories to administer the labour market development agreements are included in the administration costs for the year based on provisions in the agreements.

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2005—Continued

- (e) Advances—Employment benefits and support measures

Advances for employment benefits and support measures are recorded as an asset on the balance sheet and are charged to expenses upon utilization.

- (f) Asset and liability valuation

Due to the short-term nature, the carrying value of the financial assets and liabilities of the Account approximate their fair value at the end of the year.

- (g) Measurement uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses during the reporting period. The most significant estimates are related to premiums, benefit repayments and allowance for doubtful accounts. Actual results could differ significantly from these estimates.

3. Due from claimants

	2005	2004
	(in thousands of dollars)	
Benefit overpayments receivable	469,690	463,378
Amount of penalties receivable	219,635	229,621
	689,325	692,999
Less: allowance for doubtful accounts	397,917	350,366
	291,408	342,633
Estimated benefit repayments receivable from higher income claimants	183,183	142,283
	474,591	484,916

The Commission detects overpayments on claims processed during the current and preceding years. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the year, overpayments totalling \$270 million were established, including \$16 million in interest (\$349 million in 2003-2004, including \$16 million in interest).

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases. During the year, the Commission imposed penalties totalling \$63 million, including \$11 million in interest (\$60 million in 2003-2004, including \$13 million in interest).

During 2004-2005, the Commission recovered \$289 million (\$311 million in 2003-2004) of benefit overpayments and penalties. Uncollectible benefit overpayments and penalties written off during the year amounted to \$48 million (\$51 million in 2003-2004).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

In accordance with Treasury Board regulations, the Account charges interest on outstanding Employment Insurance and Unemployment Insurance debts caused through misrepresentation.

4. Amounts payable

	2005	2004
	(in thousands of dollars)	
To Canada		
Administration costs	103,417	(38,700)
Tax deductions from warrants	24,570	31,736
Recoupments from warrants	2,507	4,506
Amounts payable to provinces related to Labour Market Development Agreements	20	(2,337)
	130,514	(4,795)
To provinces		
Quebec tax deductions from warrants	2,856	3,344
Recoupments from warrants	2,014	1,955
	4,870	5,299
	135,384	504

5. Premiums

Premiums for the year are measured by the CCRA based on amounts assessed and reassessed at the time of preparation of its financial statements and an estimate of premiums earned in the period but not yet assessed or reassessed. The estimate of premiums earned but not yet assessed or reassessed is based on cash amounts received at the time of preparation of the financial statements that relate to the fiscal year.

Actual premiums may differ from these estimates. Actual premium revenue for calendar years 2004 and 2005 will only be known once the CCRA has processed all employer declarations of premiums for these years. An adjustment for the difference between actual and estimated premiums will be recorded in the fiscal year in which the actual assessment or reassessment results are known.

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2005—Continued

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 2004, the total amount of reductions is estimated at \$535 million (\$527 million in 2003). Actual reductions for the calendar year 2003 were \$522 million (\$513 million in 2002). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Account to the insured persons.

As defined in section 66.1 of the Act, the premium rate for the year 2003 was set by the Governor in Council on the recommendation of the Minister of Human Resources Development and the Minister of Finance. Pursuant to section 66.2, the premium rate for the year 2004 was set at 1.98 percent. As per section 66.3, the premium rate for the year 2005 was set by the Governor in Council on the recommendation of the Minister of Human Resources and Skills Development and the Minister of Finance.

For the following calendar years, premium rates for each \$100 of insurable earnings were:

	2005	2004	2003
	(in dollars)		
For employees	1.95	1.98	2.10
For employers (calculated at 1.4 times the employee rate)	2.73	2.77	2.94

6. Interest on the balance of the account with Receiver General for Canada

Pursuant to section 76 of the Act, the Minister of Finance may authorize the payment of interest on the balance in the Account in accordance with such terms and conditions and at such rates as the Minister of Finance may establish. The interest is credited to the Account and charged to the Consolidated Revenue Fund.

The interest on the daily balance of the account with Receiver General for Canada is calculated daily and is credited to the Account. The interest rate on the balance of the account is equal to 90 percent of the monthly average of tender rates for three-month Treasury Bills for the same month. The interest rates varied between 1.78 percent and 2.39 percent during the year (1.84 percent and 2.89 percent in 2003-2004). The rate for March 2005 was 2.25 percent (1.84 percent for March 2004).

7. Estimated overpayments and underpayments of benefits

The Commission applies a selective rather than universal application of the internal control procedures because of the large number of claimants to be monitored and the need for prompt service. Therefore, the verification of claims is mainly done after claimants have begun to receive benefits.

In order to measure the effectiveness of the benefit payment process, the Commission has a program in place which estimates, through statistical extrapolation, the most likely value of incorrect benefit payouts. For benefits paid during the 12 months ended March 31, 2005, these undetected overpayments and underpayments are estimated to be \$400 million and \$191 million respectively (\$525 million and \$219 million for the 12 months ended March 31, 2004). These estimates are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

There is not a direct link between the overpayments established during the year (as indicated in Note 3) and the estimated overpayments and underpayments of benefits for the same period.

8. Administration costs

	2005	2004
	(in thousands of dollars)	
Administration costs by activity		
Employment Insurance		
Benefits	572,652	539,540
Policy, Program and Service Delivery		
Support	458,345	526,867
Corporate Services	295,019	271,931
Employment Programs	56,938	35,997
Workplace		
Skills	59,059	43,993
Learning	16,419	17,283
	1,458,432	1,435,611
Add: Administration costs incurred by provinces and territories	91,636	91,623
Less: Recovery of costs for maintaining the social insurance number registry and issuing replacement cards	(8,409)	(6,200)
	1,541,659	1,521,034

For comparative purposes, the 2003-2004 numbers by activities have been reclassified to conform to the current year's presentation.

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2005—Continued

9. Related party transactions

The Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of operations, under the same terms and conditions that apply to unrelated parties.

Related party transactions not otherwise disclosed in these financial statements include administration costs of \$110 million (\$114 million in 2003-2004) charged by Public Works and Government Services Canada for accommodation and rental costs, and \$103 million (\$103 million in 2003-2004) by the Canada Customs and Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Account based on memoranda of understanding with the Department of Human Resources and Skills Development and the Department of Social Development.

Employment Insurance premiums include the employer's share of premiums paid by the federal government of \$348 million (\$355 million in 2003-2004).

10. Contingencies

In the normal course of the operations of the Account, numerous appeals against or by the Commission are presently outstanding. The outcome of these appeals is not presently determinable. Any claims resulting from the resolution of these appeals will be accounted for as an expense in the period in which the claim will be determinable. However, in the opinion of management, the result of these appeals should not have a significant impact on the operations of the Account.

Legal proceedings

Two legal proceedings have been filed against Her Majesty the Queen contesting on substantially similar grounds the constitutional validity of the *Employment Insurance Act* and parts thereof. In particular, certain provisions relating to the setting of premiums and the size of the accumulated surplus in the Account are being challenged. Although the Government won the case at trial, an appeal has been filed and in management's opinion, the final outcome of these proceedings cannot be determined at this time. The effect, if any, of the ultimate resolution of this matter will be accounted for in the year that it is known.

11. Subsequent events

Legislative amendments

Legislation to amend the *Employment Insurance Act* received Royal Assent on June 29, 2005. The amendments allow the Canada Employment Insurance Commission to set, no later than November 14 in the previous year, the premium rate under a new rate-setting mechanism. In setting the rate, the Commission will rely on the principle that the premium rate should generate just enough premium revenue to cover the payments to be made during that year based on forecast values of economic variables provided by the Minister of Finance, and in doing so, will take into account the report of the chief actuary to the Commission and any public input.

The premium rate for a year may not be increased or decreased by more than fifteen one-hundredths of one percent (0.15 percent) relative to the premium rate for the previous year. For 2006 and 2007, the premium rate in each year may not be greater than 1.95 percent. On the recommendation of the Minister of Human Resources and Skills Development and the Minister of Finance, the Governor in Council may, on or before November 30 in a year, substitute a premium rate for the following year that is different from the one set by the Commission, if it is in the public interest.

The *Employment Insurance Act* was also amended for the purpose of implementing a premium reduction agreement between the Government of Canada and a province, to allow for a regulatory scheme to make the necessary adjustments and modifications to that Act, as required to harmonize it with a provincial law that has the effect of reducing or eliminating the special benefits payable under that Act. A consequential change is also made to the parental benefits provisions to reduce or eliminate similar benefits when paid by a province. This legislative amendment was necessary because the Government of Canada and the province have concluded an agreement for the implementation, in January 2006, of that province's parental insurance plan.

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2005—Concluded

Transfer payments to provinces and territories

The Government of Canada has Labour Market Development Agreements with all provinces and territories, with the exception of Ontario. These agreements can be of two types: co-managed agreements where both parties assume responsibility for the planning and design of employment programs, or transfer agreements where the province or territory assumes full responsibility for the design and delivery of employment programs similar to the employment benefits and support measures.

The Canada-Quebec Labour Market Development Agreement is a transfer agreement. Between 1999-2000 and 2003-2004, the province of Quebec spent a cumulative amount of \$102 million (\$28 million in 2003-2004, \$20 million in 2002-2003, \$17 million in 2001-2002, \$20 million in 2000-2001 and \$17 million in 1999-2000) which was charged to expenses even though the eligibility had not been agreed by both parties, as required by the agreement. During this period, discussions were taking place with the province of Quebec to find a satisfactory agreement for both parties.

In June 2005, the governments of Canada and Quebec agreed on a new policy interpretation to govern the use of the *Employment Insurance Act* Part II funds to support employer sponsored training of employees facing a loss of employment. The policy interpretation will be used to assess the eligibility of the expenses charged by the Government of Quebec since 1999-2000 on its "Formation de la main-d'oeuvre, volet entreprises" measure under Part II of the Act. Any required adjustments will be accounted for in 2005-2006.

Employment Insurance Account—Concluded

SCHEDULE OF BENEFITS AND SUPPORT MEASURES
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2005	2004
Part I—Income benefits		
Regular	8,668,593	9,121,833
Fishing	313,047	337,096
Worksharing	11,201	26,945
	<u>8,992,841</u>	<u>9,485,874</u>
Special benefits		
Parental	2,081,156	1,986,726
Maternity	924,837	908,956
Sickness	796,618	754,101
Adoption	31,291	28,593
Compassionate care	7,219	1,533
	<u>3,841,121</u>	<u>3,679,909</u>
	<u>12,833,962</u>	<u>13,165,783</u>
Part II—Employment benefits and support measures		
Employment benefits		
Skills development	428,909	355,489
Self-employment	115,443	95,904
Job creation partnerships	70,620	73,679
Targeted wage subsidies	47,551	45,393
	<u>662,523</u>	<u>570,465</u>
Support measures		
Employment assistance	323,683	334,169
Labour market partnerships	173,410	192,386
Research and innovation	16,576	26,770
	<u>513,669</u>	<u>553,325</u>
Transfer payments to provinces and territories	890,945	893,819
	<u>2,067,137</u>	<u>2,017,609</u>
Benefits and support measures	<u>14,901,099</u>	<u>15,183,392</u>
Less: Benefit repayments received or receivable from higher income claimants	152,653	113,699
	<u>14,748,446</u>	<u>15,069,693</u>

Benefit rates—Income benefits

Benefits paid represent the lesser of 55 percent of average insurable earnings, or \$413 per week. The benefit rate can be increased to a maximum of 80 percent of average insurable earnings or \$413 per week for claimants who are in a low-income family with children.

SECTION 5

2004-2005

PUBLIC ACCOUNTS OF CANADA

Accounts Payable and Accrued Liabilities

CONTENTS

	<i>Page</i>
Accounts payable and accrued liabilities	5.3
Tax payables	5.11
Environmental liabilities	5.12
Interest and matured debt.	5.13
Allowance for guarantees	5.14

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This section contains information on accounts reported on the Statement of Financial Position under “Accounts Payable and Accrued Liabilities”. The establishment and operation of these accounts are authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board under the *Financial Administration Act*.

Table 5.1 presents the year-end balances of accounts payable and accrued liabilities by category. Chart 5A presents accounts payable and accrued liabilities by category at March 31

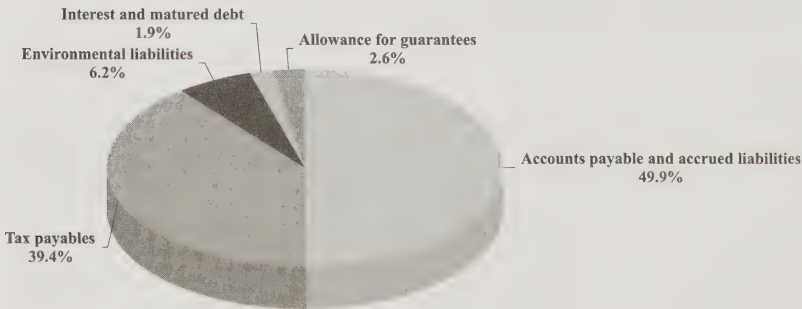
Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 5.1
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31/2005	March 31/2004 ⁽¹⁾
	\$	\$
Accounts payable and accrued liabilities, Table 5.2.....	45,120,055,454	37,266,848,882
Tax payables, Table 5.6	35,649,729,478	33,039,779,432
Environmental liabilities, Table 5.7	5,624,000,000	3,564,200,000
Interest and matured debt, Table 5.8	1,762,095,768	3,322,993,654
Allowance for guarantees, Table 5.9.....	2,317,500,000	2,770,400,000
Total.....	90,473,380,700	79,964,221,968

⁽¹⁾ Certain comparative figures have been restated to reflect the current year's presentation.

CHART 5A
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BY CATEGORY AT MARCH 31, 2005



Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities includes accounts payable, accrued salaries and benefits, notes payable to international organizations, the provincial and territorial tax collection agreements account, miscellaneous payroll deductions, cross-currency swap revaluation account, other accounts and deferred revenues.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.2
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31/2005	March 31/2004 ⁽¹⁾
	\$	\$
Accounts payable.....	35,893,719,072	28,495,647,271
Add: consolidation adjustment ⁽²⁾	1,159,349,000	958,631,000
	<i>37,053,068,072</i>	<i>29,454,278,271</i>
Accrued salaries and benefits	2,478,158,412	2,081,432,418
Notes payable to international organizations, Table 5.3	540,732,742	618,823,075
Provincial and territorial tax collection agreements account, Table 5.4	3,695,983,617	2,593,162,630
Miscellaneous payroll deductions	137,208,408	136,601,350
Cross-currency swap revaluation account	(922,244,937)	363,028,415
Other	141,284,322	89,887,900
Deferred revenues, Table 5.5	1,995,864,818	1,929,634,823
Total.....	45,120,055,454	37,266,848,882

⁽¹⁾ Certain comparative figures have been restated to reflect the current year's presentation.

⁽²⁾ Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Accounts payable

This account records amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations.

Accrued salaries and benefits

This amount records salaries and wages owing at year end, amounts owing for earned and unpaid annual vacation leave and compensation time, and other accrued amounts relating to unpaid or retro-active salaries.

Notes payable to international organizations

Share capital subscriptions, and loans and advances are made to international organizations using cash and/or notes payable that are later presented for encashment according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

TABLE 5.3
NOTES PAYABLE TO INTERNATIONAL ORGANIZATIONS

	April 1/2004	Receipts and other credits		Payments and other charges		March 31/2005
		Note issuances	Revaluation ⁽¹⁾	Note encashment	Revaluation ⁽¹⁾	
	\$	\$	\$	\$	\$	\$
Finance—						
European Bank for Reconstruction and Development	19,111,407	9,802,739		9,955,771	1,329,185	17,629,190
International Bank for Reconstruction and Development (World Bank)		29,009,682				29,009,682
International Development Association	302,027,000	230,134,000		292,420,000		239,741,000
Multilateral Investment Guarantee Agency	4,206,821				326,266	3,880,555
Foreign Affairs and International Trade (Foreign Affairs)—						
Canadian International Development Agency—						
African Development Bank		3,461,282		3,461,282		
Asian Development Bank	6,786,479		102,479	3,809,274		3,079,684
Caribbean Development Bank	8,107,447			271	218,405	7,888,771
Inter-American Development Bank	5,519,086			491,410	5,005,921	21,755
International financial institutions—						
African Development Fund		69,603,210		69,603,210		
Asian Development Fund	127,457,109	100,339,869		111,340,617		116,456,361
Caribbean Development Bank—Special	59,638,725	1,681,197		6,607,979		54,711,943
Global Environment Facility Trust Fund	85,969,001	39,735,000		57,390,200		68,313,801
Inter-American Development Bank—Fund for Special Operations		1,138,504		1,138,504		
International Fund for Agriculture Development		14,533,867		14,533,867		
Montreal Protocol Fund		6,216,533		6,216,533		
	273,064,835	233,248,180		266,830,910		239,482,105
Total	618,823,075	505,655,883	102,479	576,968,918	6,879,777	540,732,742

⁽¹⁾ Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.

Provincial and territorial tax collection agreements account

This account records both income taxes administered by the Government of Canada on behalf of provinces, territories, and aboriginal governments, pursuant to the *Federal Provincial Fiscal Arrangements Act* and harmonized sales tax, sales tax and goods and services sales tax pursuant to the *Excise Tax Act*, and related payments made to them.

Under the *Federal-Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial, territorial, and aboriginal governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. Furthermore, the Government is empowered to enter into agreements with provincial governments, to collect the harmonized sales tax, and to make payments to them with respect to such tax.

The Government of Canada has entered into agreements with provinces and territories (excluding Quebec), and with some self-governing First Nations, to collect individual income tax, and, with provinces and territories (excluding Quebec, Ontario and Alberta except for the tax on preferred shares dividend), to collect corporate income tax, and, to pay in instalments to such provinces and territories, the estimated revenues to be produced by the respective provincial and territorial taxes. The Government also entered into agreements with the provinces of Nova Scotia, New Brunswick and Newfoundland and Labrador, to collect the harmonized sales tax,

and to make payments to them with respect to such tax. Furthermore, the Government has also entered into agreements with some First Nations, to collect sales taxes on motive fuels, tobacco, and alcohol and goods and services sales tax, and to make payments to them with respect to such agreements. This account also reflects amounts related to the Government of Canada's administration of various provincial and territorial programs under Memoranda of Understanding, such as child benefit programs.

Because the *Public Accounts of Canada* reports information on an April to March fiscal year basis and because tax information is calculated on a calendar year basis, there can be transactions related to several tax years during any given fiscal year. For example, during a fiscal year the Minister of Finance makes current payments, based on estimates, for two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to final determinations of tax revenues, rebates and credits for previous tax years.

Table 5.4 presents the accumulated balances and the net position of the revenues and the payments made to the provinces and territories for corporate and personal income taxes as well as for harmonized sales tax, sales tax and goods and services sales tax.

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Total Personal Income Tax administered by Canada Customs and Revenue Agency	1,299,060,349	38,422,589,611		39,721,649,960
Less: payments to provinces and territories—				
Newfoundland and Labrador			791,040,051	791,040,051
Prince Edward Island			178,536,646	178,536,646
Nova Scotia			1,486,550,442	1,486,550,442
New Brunswick			1,019,559,370	1,019,559,370
Ontario			20,696,614,928	20,696,614,928
Manitoba			1,711,187,737	1,711,187,737
Saskatchewan			1,331,322,291	1,331,322,291
Alberta			4,770,119,925	4,770,119,925
British Columbia			5,082,779,840	5,082,779,840
Yukon			36,053,200	36,053,200
Northwest Territories			58,989,087	58,989,087
Nunavut			12,341,008	12,341,008
First Nations			3,414,616	3,414,616
			37,178,509,141	37,178,509,141
Total personal income tax on hand	1,299,060,349	38,422,589,611	37,178,509,141	2,543,140,819

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Concluded*

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Total Corporate Income Tax administered by Canada Customs and Revenue Agency	976,505,320	3,060,143,042		4,036,648,362
Less: payments to provinces and territories—				
Newfoundland and Labrador			116,762,248	116,762,248
Prince Edward Island			26,726,921	26,726,921
Nova Scotia			416,453,497	416,453,497
New Brunswick			212,617,799	212,617,799
Ontario			106,731,497	106,731,497
Quebec			32,681,210	32,681,210
Manitoba			398,220,610	398,220,610
Saskatchewan			249,888,381	249,888,381
Alberta			22,282,988	22,282,988
British Columbia			1,258,680,863	1,258,680,863
Yukon			12,254,950	12,254,950
Northwest Territories			59,165,870	59,165,870
Nunavut			9,458,438	9,458,438
			2,921,925,272	2,921,925,272
Total corporate income tax on hand	976,505,320	3,060,143,042	2,921,925,272	1,114,723,090
Total Harmonized Sales Tax administered by Canada Customs and Revenue Agency	317,291,588	2,113,540,920		2,430,832,508
Less: payments to provinces and territories—				
Newfoundland and Labrador			568,068,731	568,068,731
Nova Scotia			1,036,621,405	1,036,621,405
New Brunswick			788,552,566	788,552,566
			2,393,242,702	2,393,242,702
Total harmonized sales tax on hand	317,291,588	2,113,540,920	2,393,242,702	37,589,806
Total First Nations' Sales Tax administered by Canada Customs and Revenue Agency	305,373	4,694,110		4,999,483
Less: payments to First Nations			4,638,250	4,638,250
Total First Nations Sales Tax on hand	305,373	4,694,110	4,638,250	361,233
Total First Nations' Goods and Services Sales Tax administered by Canada Customs and Revenue Agency		1,286,117		1,286,117
Less: payments to First Nations			1,117,448	1,117,448
Total First Nations Goods and Services Sales Tax on hand		1,286,117	1,117,448	168,669
Total	2,593,162,630	43,602,253,800	42,499,432,813	3,695,983,617

Miscellaneous payroll deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Cross-currency swap revaluation account

This account records the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

Other

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

Deferred Revenues

This account records revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year. It includes licence fees received for which access to the radio spectrum is being provided in subsequent years and also presents sepa-

rately revenues received which have been recorded in a specified purpose account.

Table 5.5 presents the balances and transactions of deferred revenues.

TABLE 5.5
DEFERRED REVENUES

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Deferred revenues—				
Citizenship and Immigration—				
Service fees for immigration and citizenship	293,908,367	46,943,288	2,893,994	337,957,661
Industry—				
Spectrum licence fees and other fees	1,406,318,004	262,670,438	242,157,040	1,426,831,402
Solicitor General (Public Safety and Emergency Preparedness)—				
Royal Canadian Mounted Police—				
Provincial arrangement on capital assets	98,652,837	2,499,733	883,561	100,269,009
Other departments	77,569,762	31,827,344	34,956,199	74,440,907
Total	1,876,448,970	343,940,803	280,890,794	1,939,498,979
Other deferred revenues—Specified purpose accounts—				
Donation and bequest accounts—				
Agriculture and Agri-Food—				
Shared-cost agreements—Research	23,513,384	18,544,145	22,305,074	19,752,455
Canadian Heritage—				
Library and Archives Canada—				
Special operating account	25,000	380,869	199,190	206,679
Environment—				
Endangered species—Donations	4,111			4,111
Parks Canada Agency—				
Pacific Rim Mitigation Fund	4,111	2,500,000	125,000	2,375,000
		2,500,000	125,000	2,379,111
Fisheries and Oceans—				
Restricted donations		395,000	130,933	264,067
St-Lawrence Seaway Dredging	2,858,877		2,858,877	
	2,858,877	395,000	2,989,810	264,067
Foreign Affairs and International Trade (Foreign Affairs)—				
Canadian Landmine Action Fund	332,899		332,127	772
Governor General—				
Donations—Rideau Hall	18,530		14,080	4,450
Health—				
Canadian Institutes of Health Research—				
Donations for research	1,700,215	12,991,790	5,594,755	9,097,250
Human Resources and Skills Development ⁽¹⁾ —				
Canadian Centre for Occupational Health and Safety—				
Donations	89,927	500		90,427
Industry—				
Prime Minister's Awards	1,690,960	1,929,734	1,411,118	2,209,576
Canadian Space Agency—				
Space training project	61,200	56,810	56,795	61,215
National Research Council of Canada—				
Trust fund	20,507,591	18,122,451	18,637,839	19,992,203
Natural Sciences and Engineering Research Council—				
Trust fund	250			250
Social Sciences and Humanities Research Council—				
Trust fund	404,376	6,645	10,000	401,021
	22,664,377	20,115,640	20,115,752	22,664,263

TABLE 5.5

DEFERRED REVENUES—*Concluded*

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
National Defence—				
Corporate sponsorships and donations	32,167	114,107	46,695	99,579
Solicitor General (Public Safety and Emergency Preparedness)—				
Royal Canadian Mounted Police—				
Royal Canadian Mounted Police Pipe Band (NCR).....		11,110		11,110
Mounted Police Foundation	249,663		249,663	
Sponsorship Agreement—Contributions	635,860	110,835	226,366	520,329
	885,523	121,945	476,029	531,439
Treasury Board—				
Canada School of Public Service (Canadian Centre for Management Development)—				
Donations	13,787			13,787
Total—Donation and bequest accounts	52,138,797	55,163,996	52,198,512	55,104,281
Endowment interest accounts—				
Environment—				
Parks Canada Agency—				
Mackenzie King trust account		10,575	10,575	
Health—				
Canadian Institutes of Health Research—				
Endowments for health research	2,881	2,031	2,667	2,245
Industry—				
National Research Council of Canada—				
H.L. Holmes Fund	2,682	120,000	90,729	31,953
Social Sciences and Humanities Research Council—				
Queen's Fellowship Fund	59,509	6,353		65,862
Transport—				
Shared-cost agreements—Transportation research and development	981,984	547,833	368,319	1,161,498
Total—Endowment interest accounts	1,047,056	686,792	472,290	1,261,558
Total—Other deferred revenues—Specified purpose accounts	53,185,853	55,850,788	52,670,802	56,365,839
Total—Deferred revenues	1,929,634,823	399,791,591	333,561,596	1,995,864,818

⁽¹⁾ Formerly part of the Department of Human Resources Development.

Service fees for immigration and citizenship

This account was established to record fees and rights derived from the *Citizenship Act* and Regulations and the *Immigration and Refugees Protection Act* and Regulations. Fees are deferred until the application is deemed processed, while rights (right of citizenship and right of permanent residence) are deferred until the right is granted.

Spectrum licence fees and other fees

This account was established to record, *a*) monies received in advance from Spectrum Auctions, which are recognized as revenues over a ten-year period; *b*) monies received from Spectrum Licence Fees that are received in the latter part of the fiscal year, but which are applicable to the following fiscal year; and, *c*) monies received from other sources such as Bankruptcy Trustee Licence Fees and Competition Bureau Pre-Merger Fees, which are recognized as revenue in the subsequent year.

Provincial arrangement on capital assets

This account was established to record the balance of revenue received at the time of acquisition of capital assets owned by the Royal Canadian Mounted Police. The deferred revenue is earned on the same basis as the amortization of the corresponding capital asset.

Shared-cost agreements—Research

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Special operating account

This account was established, pursuant to section 18 of the *Library and Archives of Canada Act*, to record monies received for the purposes of the Library and Archives of Canada, by way of gifts. Amounts required for the purposes of the Act may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Endangered species—Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to endangered species.

Pacific Rim Mitigation Fund

This account was established to record monies received for the protection of lands within the Pacific Rim National Park Reserve of Canada. Monies so received are used to monitor community use impacts, carry out related research and implement required mitigation measures.

Restricted donations

This account was established to record directed donations to be used for research, development, management and promotion of fisheries and oceans related issues.

St-Lawrence Seaway Dredging

This account was established to record monies received for the maintenance dredging services tonnage fees. Monies so received are used to pay for the dredging of the St-Lawrence Ship Channel between Montreal and Cap Gribane.

During the year, the account was closed.

Canadian Landmine Action Fund

This account was established to record monies received from the public to support Canadian Mine Action Programs pursuant to the Ottawa Convention agreement which bans the production, use, stockpiling and export of anti-personnel mines.

Donations—Rideau Hall

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

Donations for research—Canadian Institutes of Health Research

This account was established, pursuant to section 29 of the *Canadian Institutes of Health Research Act*, to record donations and contributions received from organizations and individuals for biomedical research.

Donations—Canadian Centre for Occupational Health and Safety

This account was established pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record monies, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

Prime Minister's Awards

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence.

Space training project

This account was established to record funds received for the payment of expenses related to the space training project.

Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act* to record funds received from other governments and organizations outside the accounting entity to cover expenses made on their behalf.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations to cover expenses made on their behalf.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations for the purpose of special projects.

Corporate sponsorships and donations

This account was established by the Department of National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events consistent with the Department's mandate but not funded from its appropriations.

Royal Canadian Mounted Police Pipe Band (NCR)

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

Mounted Police Foundation

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenses related to community policing, educational, promotional and public relations projects throughout Canada.

Sponsorship Agreement—Contributions

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

Donations—Canada School of Public Service (Canadian Centre for Management Development)

This account was established under the authority provided by section 5(h) of the *Canadian Centre for Management Development Act* in order to account for funds provided to the Canadian Centre for Management Development as a gift to further the objects of the Centre.

Mackenzie King trust account

The late The Right Hon W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for health research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H. L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship Fund

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

Shared-cost agreements—Transportation research and development

This account was established to record, on a temporary basis, *a)* monies received from cost-sharing agreements intended to strengthen and improve the safety, security and efficiency of the Canadian transportation system; and, *b)* monies received from private sector and provincial governments to directly support the departmental strategic objectives.

Tax Payables

Tax payables include amounts payable to taxpayers based on assessments as well as estimates of refunds owing for assessments not completed by year end.

Table 5.6 presents a summary of the balances for the different tax revenue streams.

TABLE 5.6
TAX PAYABLES

	March 31/2005	March 31/2004
	\$	\$
Personal and non-resident income tax	20,246,505,960	18,646,364,667
Corporate income tax	8,724,474,419	8,238,968,996
Goods and services tax	6,562,211,935	5,988,113,070
Customs and excise	116,537,164	166,332,699
Total	35,649,729,478	33,039,779,432

Personal and non-resident income tax

This account records tax refunds payable to individual taxpayers as well as amounts payable to employers and other withholders of personal income tax. This account also includes any interest owing on the balances.

Corporate income tax

This account records tax refunds payable and any interest owing to corporate taxpayers.

Goods and services tax

This account records refunds, rebates and any interest owing related to the goods and services tax.

Customs and excise

This account records refunds of customs import duties, excise taxes and duties, energy taxes and any interest owing on the balances.

Environmental Liabilities

Environmental liabilities include the estimated costs related to the management and remediation of contaminated sites where the Government is obligated, or likely obligated to incur such costs, as well as the estimated costs to decommission Atomic Energy of Canada Limited's nuclear facilities.

The Government has identified approximately 2,200 contaminated sites (2,400 contaminated sites in 2004) for which a liability of \$2,874 million (\$3,133 million in 2004) has been recorded. The contingent liabilities associated with contaminated sites are disclosed in Section 11 of this volume.

In 2005, Atomic Energy of Canada Limited completed a review of its decommissioning plan, the significant assumptions that underlie the estimate and the calculation of the nuclear facility decommissioning and waste management provision. An expense of \$2,319 million and an equivalent increase in environmental liabilities are recorded in the current fiscal year to reflect the changes in the plan and underlying assumptions.

Table 5.7 presents the balances for contaminated sites and for nuclear facility decommissioning.

TABLE 5.7
ENVIRONMENTAL LIABILITIES

	March 31/2005	March 31/2004
	\$	\$
Contaminated sites	2,874,000,000	3,133,019,000
Atomic Energy of Canada Limited's nuclear facility decommissioning	2,750,000,000	431,181,000
Total	5,624,000,000	3,564,200,000

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, matured debt, and unamortized discounts, premiums and commissions on unmatured debt.

Table 5.8 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.8
INTEREST AND MATURED DEBT

	March 31/2005	March 31/2004
	\$	\$
Interest due	3,295,022,776	3,500,830,507
Interest accrued	4,655,217,678	5,240,495,924
Matured debt	153,685,123	191,337,475
	8,103,925,577	8,932,663,906
Less: unamortized discounts on Canada bills	8,164,899	3,375,918
unamortized discounts on Treasury bills	1,045,877,609	865,133,670
unamortized discounts and premiums on marketable bonds	5,287,071,814	4,740,379,231
unamortized commissions on Canada savings, Canada premium and Canada investment bonds	715,487	781,433
	6,341,829,809	5,609,670,252
Total	1,762,095,768	3,322,993,654

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to other revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized discounts on Canada bills

This account records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills.

Unamortized discounts on Treasury bills

This account records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills.

Unamortized discounts and premiums on marketable bonds

This account records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenses. Discounts and premiums are amortized over the life of the bonds.

Unamortized commissions on Canada savings, Canada premium and Canada investment bonds

This account records the portion of the commissions on outstanding Canada savings bonds, Canada premium bonds and Canada investment bonds which has not yet been charged to expenses. Commissions are amortized over the life of the bonds.

Allowance for Guarantees

This category of accounts payable and accrued liabilities includes the allowance for loan guarantees and the allowance for borrowings of Crown corporations.

Table 5.9 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.9

ALLOWANCE FOR GUARANTEES

	March 31/2005	March 31/2004
	\$	\$
Allowance for loan guarantees	578,000,000	765,000,000
Allowance for borrowings of Crown corporations	1,739,500,000	2,005,400,000
Total	2,317,500,000	2,770,400,000

Allowance for loan guarantees

This account records potential losses on loan guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated.

Allowance for borrowings of Crown corporations

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

Borrowings of non-agent Crown corporations and other government business enterprises may, at times, be guaranteed by the Government.

This account reports the borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises expected to be repaid by the Government (see Table 9.6 in Section 9 of this volume).

SECTION 6

2004-2005

PUBLIC ACCOUNTS OF CANADA

Interest-Bearing Debt

CONTENTS

	<i>Page</i>
Unmatured debt—	
Marketable bonds	6.3
Treasury bills	6.5
Canada savings, Canada premium and Canada investment bonds	6.6
Non-marketable bonds and notes	6.7
Canada bills	6.8
Canada notes	6.8
Euro medium-term notes	6.9
Interest rates	6.10
Maturity of Government debt	6.11
Statement of all borrowing transactions on behalf of Her Majesty	6.12
Obligations related to capital leases	6.13
Pension and other liabilities—	
Public sector pensions	6.17
Other employee and veteran future benefits	6.28
Canada Pension Plan	6.30
Other liabilities—	
Government Annuities Account	6.31
Deposit and trust accounts	6.32
Other specified purpose accounts	6.38
Supplementary statements—	
Canada Pension Plan	6.50
Government Annuities Account	6.64
Royal Canadian Mounted Police (Dependants) Pension Fund	6.68

INTEREST-BEARING DEBT

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pension and other accounts.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year.

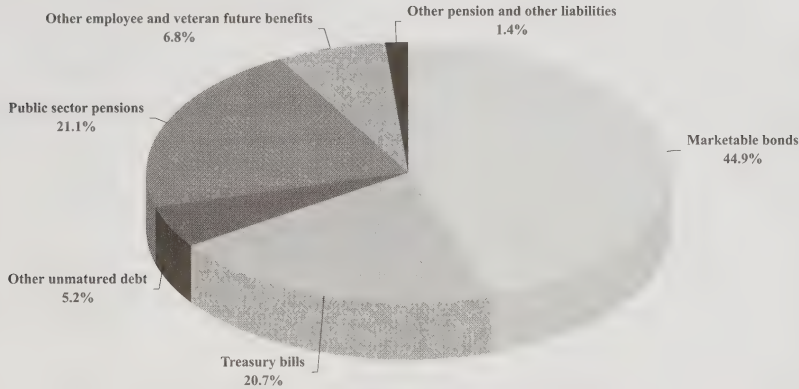
The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 6.1
INTEREST-BEARING DEBT

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Unmatured debt⁽¹⁾—				
Payable in Canadian currency—				
Marketable bonds, Table 6.2	278,779,705,350	61,792,917,265	74,002,373,000	266,570,249,615
Treasury bills, Table 6.3	113,377,642,000	271,470,992,000	257,650,000,000	127,198,634,000
Canada savings, Canada premium and Canada investment bonds, Table 6.4	21,330,088,321	1,963,886,274	4,213,964,362	19,080,010,233
Non-marketable bonds and notes, Table 6.5	3,427,329,453	23,710,515	58,416,431	3,392,623,537
	<i>416,914,765,124</i>	<i>335,251,506,054</i>	<i>335,924,753,793</i>	<i>416,241,517,385</i>
Payable in foreign currencies—				
Marketable bonds, Table 6.2	12,897,371,800	28,390,125	3,287,243,780	9,638,518,145
Canada bills, Table 6.6	3,364,473,220	13,579,621,596	13,082,169,817	3,861,924,999
Canada notes, Table 6.7	1,257,400,000		129,400,000	1,128,000,000
Euro medium-term notes, Table 6.8	3,022,741,840		1,365,277,802	1,657,464,038
	<i>20,541,986,860</i>	<i>13,608,011,721</i>	<i>17,864,091,399</i>	<i>16,285,907,182</i>
	<i>437,456,751,984</i>	<i>348,859,517,775</i>	<i>353,788,845,192</i>	<i>432,527,424,567</i>
Obligations related to capital leases, Table 6.13	2,774,211,438	201,960,301	44,124,446	2,932,047,293
Total—Unmatured debt	440,230,963,422	349,061,478,076	353,832,969,638	435,459,471,860
Pension and other liabilities—				
Public sector pensions, Table 6.16—				
Superannuation accounts	135,417,805,788	15,030,509,033	11,361,989,170	139,086,325,651
Allowance for pension adjustments	(7,858,000,000)	1,344,000,000	2,993,000,000	(9,507,000,000)
	<i>127,559,805,788</i>	<i>16,374,509,033</i>	<i>14,354,989,170</i>	<i>129,579,325,651</i>
Other employee and veteran future benefits, Table 6.28	39,367,000,000	5,332,000,000	3,150,000,000	41,549,000,000
Due to Canada Pension Plan, Table 6.29—				
Canada Pension Plan Account	7,482,952,179	43,751,250,841	48,463,159,444	2,771,043,576
Other liabilities—				
Government Annuities Account	405,722,191	26,486,182	54,942,669	377,265,704
Deposit and trust accounts, Table 6.30	1,536,399,912	1,092,328,467	992,084,404	1,636,643,975
Other specified purpose accounts, Table 6.33	4,545,987,695	1,896,333,689	2,547,189,249	3,895,132,135
	<i>53,338,061,977</i>	<i>52,098,399,179</i>	<i>55,207,375,766</i>	<i>50,229,085,390</i>
Total—Pension and other liabilities	180,897,867,765	68,472,908,212	69,562,364,936	179,808,411,041
Total	621,128,831,187	417,534,386,288	423,395,334,574	615,267,882,901

⁽¹⁾ This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

CHART 6A**INTEREST-BEARING DEBT BY CATEGORY AT MARCH 31, 2005****UNMATURED DEBT**

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due and obligations related to capital leases.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to call or redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2005.

TABLE 6.2
MARKETABLE BONDS

	April 1/2004	Receipts and other credits ⁽¹⁾	Payments and other charges ⁽¹⁾	March 31/2005
	\$	\$	\$	\$
Payable in Canadian currency—				
Matured 2004-2005	32,528,466,000		32,528,466,000	
Maturing 2005-2006	31,304,333,000		5,664,639,000	25,639,694,000
2006-2007	23,595,050,000	6,400,000,000	603,011,000	29,392,039,000
2007-2008	19,165,920,000	5,600,000,000	1,364,858,000	23,401,062,000
2008-2009	21,856,896,000		1,874,775,000	19,982,121,000
2009-2010	15,034,683,000		1,115,095,000	19,119,588,000
2010-2011	12,953,598,000	4,359,034,000	1,363,913,000	15,948,719,000
2011-2012	15,092,351,000		1,830,716,000	13,261,635,000
2012-2013	11,600,000,000		184,958,000	11,415,042,000
2013-2014	13,699,888,000		703,503,000	12,996,385,000
2014-2015	5,468,165,000	5,399,272,000		10,867,437,000
2015-2016	483,005,000	5,200,000,000		5,683,005,000
2020-2021	1,105,758,000		104,497,000	1,001,261,000
2021-2022	7,673,754,032	125,968,099	632,084,000	7,167,638,131
2022-2023	625,267,000		74,819,000	550,448,000
2023-2024	7,871,642,000		690,000,000	7,181,642,000
2025-2026	8,485,103,000		548,517,000	7,936,586,000
2026-2027	6,173,495,277	120,884,132		6,294,379,409
2027-2028	8,976,126,000		214,945,000	8,761,181,000
2029-2030	13,900,000,000		131,000,000	13,769,000,000
2031-2032	6,554,786,125	128,350,246		6,683,136,371
2033-2034	13,410,295,000			13,410,295,000
2036-2037	1,403,846,916	1,458,824,788		2,862,671,704
2037-2038		3,349,343,000		3,349,343,000
	278,962,428,350	37,341,676,265	49,629,796,000	266,674,308,615
Less: Government's holdings—				
Government's holdings		24,372,577,000	24,372,577,000	
Consolidation adjustment ⁽²⁾	182,723,000	78,664,000		104,059,000
	182,723,000	24,451,241,000	24,372,577,000	104,059,000
Total marketable bonds payable in Canadian currency	278,779,705,350	61,792,917,265	74,002,373,000	266,570,249,615
Payable in foreign currencies—				
Matured 2004-2005	2,622,600,000		2,622,600,000	
Maturing 2005-2006	1,966,950,000		152,550,000	1,814,400,000
2006-2007	1,311,300,000		101,700,000	1,209,600,000
2007-2008	418,304,700		32,442,300	385,862,400
2008-2009	6,580,991,036		349,963,840	6,231,027,196
2009-2010	207,047,714		16,057,922	190,989,792
2016-2017	50,149,357		9,937,415	40,211,942
2018-2019	21,085,704		1,635,336	19,450,368
2019-2020	4,589,550		355,950	4,233,600
	13,183,018,061		3,287,242,763	9,895,775,298
Less: Government's holdings and securities held for the retirement of unmatured debt ⁽³⁾	285,646,261	28,390,125	1,017	257,257,153
Total marketable bonds payable in foreign currencies	12,897,371,800	28,390,125	3,287,243,780	9,638,518,145
Total	291,677,077,150	61,821,307,390	77,289,616,780	276,208,767,760

(1) This column includes the translation of marketable bonds payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

(2) Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

(3) These securities were assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro-Canada Limited. These are presented as a deduction from the foreign currency unmatured debt since they are held specifically for the repayment of the corresponding liabilities assumed upon the dissolution of the Corporation.

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- issued at a discount in lieu of interest payments;
- issued in Canadian currency only;
- issued every 2 weeks;
- common terms: 3 months, 6 months and 12 months;
- transferable; and,
- bought and sold on the open market.

The balance at March 31, 2005 consists of \$7,500 million in odd issue bills; \$38,900 million in three-month bills; \$28,200 million in six-month bills; and, \$52,600 million in 364-day bills.

Table 6.3 presents a summary of Treasury bill issues and redemptions.

TABLE 6.3
TREASURY BILLS

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Three-month bills	32,600,000,000	137,500,000,000	131,200,000,000	38,900,000,000
Six-month bills	25,900,000,000	54,500,000,000	52,200,000,000	28,200,000,000
Other bills	54,900,000,000	79,450,000,000	74,250,000,000	60,100,000,000
	113,400,000,000	271,450,000,000	257,650,000,000	127,200,000,000
Less: Government's holdings— Consolidation adjustment ⁽¹⁾	22,358,000	20,992,000		1,366,000
Total	113,377,642,000	271,470,992,000	257,650,000,000	127,198,634,000

⁽¹⁾ Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Canada Savings, Canada Premium and Canada Investment Bonds

Canada savings, Canada premium and Canada investment bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- issued to Canadian residents;
- issued in Canadian currency only;
- registered in the name of the holder;
- fixed dates of maturity;
- not marketable;
- not subject to call before maturity;
- term to maturity of seven years or more;
- Canada savings bonds are redeemable on demand by the holder, with accrued interest calculated to the end of the previous month (no interest is paid if redeemed during the first 3 months following the date of issue);

— Canada premium bonds are redeemable in full or partially on any annual anniversary of the issue date and during the 30 days thereafter by the holder, with accrued interest if applicable; and,

— Canada investment bonds carry a fixed rate for the duration of their terms (3, 5 or 7 years). Accrued simple interest will be credited monthly and will be paid on each anniversary until maturity. Accrued compound interest will be credited on each annual anniversary until maturity.

Table 6.4 presents a summary of the balances and transactions for Canada savings, Canada premium and Canada investment bonds.

TABLE 6.4

CANADA SAVINGS, CANADA PREMIUM AND CANADA INVESTMENT BONDS

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Canada Savings Bonds—				
Maturing 2005-2006	1,012,648,236		140,578,272	872,069,964
2006-2007	1,374,911,380		192,343,146	1,182,568,234
2007-2008	3,289,620,360		573,707,975	2,715,912,385
2008-2009	3,142,619,195		152,781,181	2,989,838,014
2009-2010	422,537,903		63,000,711	359,537,192
2010-2011	439,267,661		76,636,744	362,630,917
2011-2012	579,190,453		115,973,687	463,216,766
2012-2013	905,075,791		278,141,593	626,934,198
2013-2014 ⁽¹⁾	1,266,060,252	814,639,298	991,882,820	1,088,816,730
2014-2015 ⁽²⁾	1,605,688,710	730,800,844	1,040,818,453	1,295,671,101
2015-2016		62,400		62,400
	14,037,619,941	1,545,502,542	3,625,864,582	11,957,257,901
Canada Premium Bonds—				
Maturing 2006-2007	77,196,813		917,869	76,278,944
2007-2008	17,149,880		1,143,403	16,006,477
2008-2009	1,331,662,781		132,631,162	1,199,031,619
2009-2010	698,952,988		33,984,309	664,968,679
2010-2011	1,286,485,189		140,654,690	1,145,830,499
2011-2012	967,090,532		144,646,388	822,444,144
2012-2013	1,654,270,249		59,481,026	1,594,789,223
2013-2014	1,252,830,913	55,681,369	74,018,969	1,234,493,313
2014-2015	280,835	361,344,645	537,564	361,087,916
2015-2016		191,018		191,018
	7,285,920,180	417,217,032	588,015,380	7,115,121,832
Canada Investment Bonds—				
Maturing 2006-2007	6,548,200		84,400	6,463,800
2007-2008		1,166,700		1,166,700
	6,548,200	1,166,700	84,400	7,630,500
Total	21,330,088,321	1,963,886,274	4,213,964,362	19,080,010,233

⁽¹⁾ Ten years maturity extension to CSB Series 46 until November 1, 2013.

⁽²⁾ Ten years maturity extension to CSB Series 47 until November 1, 2014.

Non-Marketable Bonds and Notes

Non-marketable bonds and notes are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Fund or to the Canada Health and Social Transfer (CHST) Supplement Trust for Health Care, the Diagnostic/Medical Equipment Trust and the 2004 Public Health and Immunization Trust. They have the following characteristics:

- not negotiable;
- not transferable;
- not assignable;
- issued in Canadian currency only;
- term to maturity of 20 years or less for the CPP bonds and 3 years or less for the CHST, the Diagnostic/Medical Equipment Trust and the 2004 Public Health and Immunization Trust;
- interest payable semi-annually; and,
- redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these non-marketable bonds and notes.

TABLE 6.5
NON-MARKETABLE BONDS AND NOTES

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Canada Pension Plan Investment Fund—				
Matured 2004-2005	16,661,000		16,661,000	
Maturing 2005-2006	239,955,000			239,955,000
2006-2007	1,352,282,000			1,352,282,000
2007-2008	699,981,000			699,981,000
2008-2009	519,360,000			519,360,000
2009-2010	71,112,000			71,112,000
2010-2011	425,010,000			425,010,000
2011-2012	15,763,000			15,763,000
2012-2013	11,118,000			11,118,000
	3,351,242,000		16,661,000	3,334,581,000
Canada Health and Social Transfer Supplement Trust for Health Care—				
Maturing 2005-2006	47,575,906	6,574,799	24,535,858	29,614,847
Diagnostic/Medical Equipment Trust—				
Maturing 2005-2006	28,511,547		13,263,185	15,248,362
Public Health and Immunization Trust—				
Maturing 2006-2007		17,135,716	3,956,388	13,179,328
Total	3,427,329,453	23,710,515	58,416,431	3,392,623,537

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- issued at a discount in lieu of interest payments;
- term to maturity of not more than 270 days;

— transferable; and,

— bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2005.

Table 6.6 presents a summary of Canada bill issues and redemptions.

TABLE 6.6
CANADA BILLS

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Canada bills before revaluation.....	3,466,304,371	13,579,621,596	13,045,499,835	4,000,426,132
Exchange valuation adjustment.....	(101,831,151)		36,669,982	(138,501,133)
Total	3,364,473,220	13,579,621,596	13,082,169,817	3,861,924,999

Canada Notes

Canada notes are issued by the Government of Canada under the Government's foreign currency borrowing program. Canada notes provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Canada notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2005.

Table 6.7 presents a summary of the balances and transactions for Canada notes.

TABLE 6.7
CANADA NOTES

	April 1/2004	Receipts and other credits ⁽¹⁾	Payments and other charges ⁽¹⁾	March 31/2005
	\$	\$	\$	\$
Payable in foreign currencies—				
Maturing 2005-2006.....	628,700,000		64,700,000	564,000,000
2008-2009.....	628,700,000		64,700,000	564,000,000
Total	1,257,400,000		129,400,000	1,128,000,000

⁽¹⁾ This column includes the translation of Canada notes payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

Euro Medium-Term Notes

Euro medium-term notes are issued by the Government of Canada in the Euromarkets under the Government's foreign currency borrowing program, and thus provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Euro medium-term notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2005.

Table 6.8 presents a summary of the balances and transactions for the Euro medium-term notes.

TABLE 6.8

EURO MEDIUM-TERM NOTES

	April 1/2004	Receipts and other credits ⁽¹⁾	Payments and other charges ⁽¹⁾	March 31/2005
	\$	\$	\$	\$
Payable in foreign currencies—				
Matured 2004-2005	1,310,964,307		1,310,964,307	
Maturing 2007-2008	96,877,533		7,513,495	89,364,038
2009-2010	1,614,900,000		46,800,000	1,568,100,000
Total	3,022,741,840		1,365,277,802	1,657,464,038

⁽¹⁾ This column includes the translation of Euro notes payable in foreign currencies to Canadian dollars using closing rates of exchange at March 31.

Interest Rates

Table 6.9 sets out unmatured debt as at March 31, for each of the years 2000-2001 to 2004-2005 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as marketable bonds, Treasury bills, Canada savings, Canada premium and Canada investment

bonds, non-marketable bonds and notes (including the bonds for the Canada Pension Plan Investment Fund and the notes for the Canada Health and Social Transfer Supplement Trust for Health Care and Diagnostic/Medical Equipment Trust), Canada bills and Foreign currency notes.

TABLE 6.9

UNMATURED DEBT AS AT MARCH 31, FROM 2001 TO 2005, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Treasury bills		Canada savings, Canada premium and Canada investment bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt ⁽¹⁾	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2005	276,209	5.62	127,199	2.62	19,080	2.85	3,393	9.99	3,862	2.63	2,785	3.14	432,528	4.61
2004	291,677	5.96	113,378	2.52	21,330	3.37	3,427	9.96	3,364	0.92	4,281	2.37	437,457	4.90
2003	302,264	6.26	104,411	3.04	22,584	3.43	3,371	10.14	2,603	1.12	4,519	2.36	439,752	5.32
2002	313,115	6.61	94,039	2.64	23,966	3.23	3,391	10.16	3,355	1.75	4,405	2.46	442,271	5.56
2001	315,631	6.98	88,700	5.31	26,099	5.42	3,473	10.10	7,228	5.10	5,272	4.15	446,403	6.11

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

⁽¹⁾ Excludes obligations related to capital leases.

Table 6.10 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 2000-2001 to 2004-2005 inclusively.

TABLE 6.10

TREASURY BILLS AVERAGE YIELDS AT TENDER

	High	Low	Last issue
Year ended			
March 31	%	%	%
Three-month bills—			
2005	2.70	1.93	2.55
2004	3.24	1.99	1.99
2003	3.14	2.38	3.14
2002	4.49	1.90	2.34
2001	5.75	4.60	4.60
Six-month bills—			
2005	2.83	1.98	2.56
2004	3.36	1.98	1.98
2003	3.37	2.67	3.37
2002	4.52	1.96	2.73
2001	6.01	4.58	4.58
Other bills—			
2005	3.05	1.98	3.04
2004	3.62	2.01	2.01
2003	3.66	2.27	3.66
2002	4.63	2.15	3.48
2001	6.33	4.58	4.58

Maturity of Government Debt

Table 6.11 presents total unmatured debt arranged in order of maturity.

TABLE 6.11

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Treasury bills		Canada savings, Canada premium and Canada investment bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2006	27,454	5.94	127,200	2.62	872	1.50	285	9.85	3,862	2.63	564	0.70	160,237	3.19
2007	30,602	5.12			1,265	1.87	1,366	9.52					33,233	5.18
2008	23,787	5.29			2,733	1.51	700	10.01			89	2.47	27,309	5.02
2009	26,213	5.44			4,189	5.28	519	10.20			564	1.90	31,485	5.43
2010	19,311	5.15			1,025	3.13	71	9.98			1,568	4.50	21,975	5.02
2011/2015 ...	64,489	5.60			8,996	2.37	452	11.19					73,937	5.24
2016/2020 ...	5,747	5.11											5,747	5.11
2021/2025 ...	15,901	6.72											15,901	6.72
2026/2030 ...	36,761	6.73											36,761	6.73
2031/2035 ...	20,093	5.17											20,093	5.17
2036/2040 ...	6,212	3.00											6,212	3.00
	276,570	5.62	127,200	2.62	19,080	2.85	3,393	9.99	3,862	2.63	2,785	3.14	432,890	4.61
Less: Gov- ernment's hold- ings	361	8.54	1	2.62									362	8.52
	276,209	5.62	127,199	2.62	19,080	2.85	3,393	9.99	3,862	2.63	2,785	3.14	432,528	4.61
Obliga- tions related to capital leases													2,932	6.80
Total	276,209	5.62	127,199	2.62	19,080	2.85	3,393	9.99	3,862	2.63	2,785	3.14	435,460	4.62

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.12 presents the information required by section 49 of the *Financial Administration Act*. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

TABLE 6.12

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY

(in millions of dollars)

	April 1/2004	Issues/ Borrowings	Retirements	March 31/2005
Unmatured debt of the Government of Canada ⁽¹⁾	437,457	348,860	353,789	432,528
Obligations related to capital leases ⁽¹⁾	2,774	202	44	2,932
	440,231	349,062	353,833	435,460
Borrowings of enterprise Crown corporations designated as agents of Her Majesty ⁽²⁾	44,295	109,567	110,372	43,490
Total	484,526	458,629	464,205	478,950

(1) Details can be found in this section.

(2) Details can be found in Section 9 (Table 9.6) of this volume.

Obligations related to capital leases

A capital lease is a lease that transfers substantially all the benefits and risks inherent to ownership of the asset to the lessee.

Table 6.13 presents obligations related to capital lease agreements by asset type.

TABLE 6.13

OBLIGATIONS RELATED TO CAPITAL LEASES

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Land	11,296,673	1,887,525		13,184,198
Buildings	1,211,831,019	152,800,062		1,364,631,081
Works and infrastructure	709,034,888		12,893,934	696,140,954
Machinery and equipment	22,673,315		2,018,794	20,654,521
Vehicles	819,375,543	47,272,714	29,211,718	837,436,539
Total	2,774,211,438	201,960,301	44,124,446	2,932,047,293

Capital Leases

Table 6.14 provides details of obligations under capital lease arrangements.

TABLE 6.14

DETAILS OF OBLIGATIONS RELATED TO CAPITAL LEASES

(In thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) ⁽¹⁾	Balances at March 31, 2005		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Environment—						
National Wildlife Research Centre, Carleton University, Ottawa	May 1/2002	25	5.63	28,600	12,430	16,170
Human Resources Development (Social Development)—						
Canon Canada	May 4/2001	5	15.0	131	13	118
Sprint Canada Inc.	Jan 1/2002	5	7.00	7,510	65	7,445
				7,641	78	7,563
National Defence—						
Edmonton Armoury North	Dec 31/2000	20	5.62	22,097	7,439	14,658
Edmonton Armoury South	May 1/1999	20	6.09	31,909	12,141	19,768
HMCS Windsor Submarine	Oct/2001	6		27,000		27,000
HMCS Corner Brook	Feb /2003	6		47,572		47,572
Longue Pointe Supply Depot	Nov 30/1994	35	8.26	69,367	30,646	38,721
Shawinigan Armoury	May 12/1999	20	5.46	7,876	2,393	5,483
IBM (DES)	Nov/2003	3	3.29	1,769	43	1,726
Milit-Air (NFTC)	Dec/1999	20	5.78	912,145	300,033	612,112
Hawks and Harvards	Oct/2003	17	5.87	111,582	38,967	72,615
HMCS Chicoutimi	Oct/2004	4		77,886		77,886
				1,309,203	391,662	917,541
Public Works and Government Services—						
1040 Boulevard St-Joseph, Gatineau	Feb 1/2003	5	8.00	1,357	146	1,211
1741 Brunswick Street, Halifax	July 1/2002	5	11.5	1,039	140	899
Place du Centre, Gatineau	Feb 17/1978	30	11.2	14,269	2,754	11,515
280 St-Dominique, Quebec	Dec 1/2003	5	4.20	961	71	890
400 Cooper Street, Ottawa	Apr 1/2002	7	6.80	2,412	305	2,107
Centennial Towers, Ottawa	Dec 31/2003	10	6.70	91,827	22,642	69,185
1130 Morrison Drive, Ottawa	Apr 1/2003	10	6.10	1,509	318	1,191
4455 12 ^e Avenue, Shawinigan-Sud	Sept 1/2003	10	8.90	3,526	1,046	2,480
50 King Street, Moncton	June 1/2002	10	6.40	1,813	362	1,451
985 McGill Pl, Kamloops	June 1/2002	15	13.5	3,734	1,905	1,829
Archives St-Augustin de Desmaures, Montreal	Oct 1/1999	15	14.6	10,016	4,615	5,401
Bank of Canada, Ottawa	Sept 1/2002	10	6.00	11,939	2,321	9,618
Boyd Warehouse, Complex No 2, Ottawa	Apr 1/2002	10	31.3	3,048	1,818	1,230
C. D. Howe, 240 Sparks Street, Ottawa	Sept 1/1977	35	9.20	45,242	12,523	32,719
Canada Building & Entreprise Building, Ottawa	Apr 30/2004	9	5.90	57,878	11,898	45,980
Complexe Guy Favreau, Montreal	Jan 1/2004	15	5.80	123,712	45,633	78,079
Cour fédérale, Montreal	Feb 9/1994	20	23.5	15,112	8,769	6,343
Government of Canada Building, Cornwall	Dec 1/2004	15	6.10	11,604	3,934	7,670
Judy Lamarsh, Chatham (GOCB)	June 1/1995	25	8.70	7,105	3,167	3,938
Killeany Place Complex, Ottawa	Aug 1/2002	7	5.10	2,808	290	2,518
Labelle, Ottawa	Apr 1/2002	10	5.60	7,035	1,223	5,812
L'Esplanade Laurier, Ottawa	Oct 1/2000	10	6.90	45,583	9,956	35,627
Library Square (Block 56), Vancouver	May 1/1995	25	9.70	100,560	47,767	52,793
Louis Saint-Laurent, Gatineau	Nov 1/2001	15	6.40	85,964	28,259	57,705
McArthur, Ottawa	Sept 1/2002	10	23.5	3,195	1,690	1,505
Metropolitan Place, Dartmouth	Apr 1/2002	8	13.3	3,080	839	2,241
Montcalm Phase II, Gatineau	Apr 1/2002	10	22.7	6,487	3,248	3,239
O.A.C.I., Montreal	Nov 1/1996	20	9.90	152,675	68,632	84,043
Place Bell Canada, Ottawa	May 30/2003	15	10.9	12,356	5,780	6,576
Place Vincent Massey, Gatineau	Aug 1/2001	10	6.20	13,952	2,441	11,511

TABLE 6.14

DETAILS OF OBLIGATIONS RELATED TO CAPITAL LEASES—*Concluded*

(In thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) ⁽¹⁾	Balances at March 31, 2005		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Purdy's Wharf Tower II, Halifax	Oct 1/2003	8	4.50	3,868	518	3,350
Queensway Corporate Campus Phase II, Ottawa	Apr 1/2002	9	16.9	5,500	2,057	3,443
Royal Bank Building, Toronto	May 1/2002	10	12.5	36,528	12,495	24,033
Sir Wilfrid Laurier, Ottawa	Mar 1/2001	10	17.0	22,254	5,698	16,556
Terrasses de la Chaudière, Gatineau	Jan 1/1993	20	10.0	180,141	69,983	110,158
Urbandale Building, Ottawa	June 1/2002	10	4.40	3,789	544	3,245
550 Blvd de la Cité, Gatineau	Dec 1, 2003	15	9.80	53,357	23,976	29,381
1600 Star Top, Gloucester	July 01, 2004	15	7.28	43,593	16,306	27,287
2204 Walkley Road, Ottawa	Sept 01, 2004	5	11.7	5,105	1,135	3,970
Commerce Tower, Sidney	Dec 16, 2004	7	4.20	1,585	206	1,379
Jean Edmond Tower North, Ottawa	Jan 01, 2005	10	4.50	88,422	17,050	71,372
Place Montcalm, Phase III, Gatineau	Dec 01, 2003	15	8.70	55,617	23,056	32,561
Place Wellington, Sherbrooke	Feb 01, 2005	8	6.30	2,241	476	1,765
Willet Building, Ottawa	Oct 01, 2001	7	5.10	8,211	706	7,505
Hitachi, Ottawa	Apr 03, 2003	4	4.40	1,240	53	1,187
IBM Canada, Ottawa	Feb 01, 2005	3	3.30	1,495	76	1,419
IBM Canada, Ottawa	Sept 01, 2004	3	3.80	2,032	95	1,937
Leases less than \$1,000,000				16,642	4,431	12,211
				1,373,418	473,353	900,065
Transport —						
Confederation Bridge	May 31/1997	35	6.16	1,699,346	1,003,205	696,141
Other departments —						
Leases less than \$1,000,000				7,138	849	6,289
				4,425,346	1,881,577	2,543,769
Consolidated Crown corporations —						
Canadian Broadcasting Corporation —						
Canadian Broadcasting Centre,						
250 Front St. W., Toronto	Oct 14, 1988	30	7.53	743,373	387,777	355,596
Canadian Museum of Nature —						
National Heritage Building						
Aylmer, Quebec	Sept 30, 1996	35	9.88	92,750	60,068	32,682
				836,123	447,845	388,278
Total				5,261,469	2,329,422	2,932,047

⁽¹⁾ Lessors'/Lessees' financing rate lease agreement is subject to change over term of lease.

Maturity of obligations related to capital leases

Table 6.15 presents upcoming minimum leases payments for the next five years by ministry.

TABLE 6.15

MATURITY OF OBLIGATIONS RELATED TO CAPITAL LEASES

(in thousands of dollars)

	Payments due in					2011 and subsequent years	Total
	2006	2007	2008	2009	2010		
Environment—							
Remaining payments	1,300	1,300	1,300	1,300	1,300	22,100	28,600
Imputed interest	910	888	865	841	815	8,111	12,430
	390	412	435	459	485	13,989	16,170
Human Resources Development (Social Development)—							
Remaining payments	1,536	6,105					7,641
Imputed interest	52	26					78
	1,484	6,079					7,563
National Defence—							
Remaining payments	123,960	119,779	122,877	94,055	76,593	771,939	1,309,203
Imputed interest	43,631	41,569	39,508	37,336	35,033	194,585	391,662
	80,329	78,210	83,369	56,719	41,560	577,354	917,541
Public Works and Government Services—							
Remaining payments	133,972	134,524	137,703	126,206	123,088	717,925	1,373,418
Imputed interest	71,439	66,803	60,875	54,650	48,656	170,930	473,353
	62,533	67,721	76,828	71,556	74,432	546,995	900,065
Transport—							
Remaining payments	52,790	51,776	52,558	53,352	54,158	1,434,712	1,699,346
Imputed interest	39,309	37,681	37,822	37,945	38,049	812,399	1,003,205
	13,481	14,095	14,736	15,407	16,109	622,313	696,141
Other departments—							
Leases less than \$1,000,000—							
Remaining payments	2,625	1,804	1,626	755	327	1	7,138
Imputed interest	370	275	158	33	13		849
	2,255	1,529	1,468	722	314	1	6,289
	160,472	168,046	176,836	144,863	132,900	1,760,652	2,543,769
Consolidated Crown corporations—							
Canadian Broadcasting Corporation—							
Remaining payments	33,039	33,039	33,039	33,039	33,039	578,178	743,373
Imputed interest	26,776	26,305	25,798	25,252	24,666	258,980	387,777
	6,263	6,734	7,241	7,787	8,373	319,198	355,596
Canadian Museum of Nature—							
Remaining payments	3,500	3,500	3,500	3,500	3,500	75,250	92,750
Imputed interest	3,229	3,202	3,173	3,140	3,105	44,219	60,068
	271	298	327	360	395	31,031	32,682
	6,534	7,032	7,568	8,147	8,768	350,229	388,278
	167,006	175,078	184,404	153,010	141,668	2,110,881	2,932,047
Summary—							
Remaining payments	352,722	351,827	352,603	312,207	292,005	3,600,105	5,261,469
Imputed interest	185,716	176,749	168,199	159,197	150,337	1,489,224	2,329,422
Net obligations	167,006	175,078	184,404	153,010	141,668	2,110,881	2,932,047

PENSION AND OTHER LIABILITIES

Pension and other liabilities include general liabilities established under the authority of section 64 of the *Financial Administration Act*, as well as specified purpose accounts. The latter represent the recorded value of the financial obligations of the Government in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to legislation, trusts, treaties, undertakings or contracts. Legislation relating to some of these accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Public Sector Pensions

The liability for public sector pensions represents the Government's obligations for its major pension plans. Allowance accounts are used to record: the accumulated amortization of any shortfall or excess between the liability for public sector pensions determined on an actuarial basis for accounting purposes, and the balances of the superannuation accounts, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations, and any other accounting adjustment required under the Government accounting policies.

The Government sponsors defined benefit pension plans for substantially all its employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The legislation provides that all pension obligations arising from these plans be met but, until March 31, 2000, separate market invested funds were not maintained. Since April 1, 2000, the net amount of contributions less benefits and payments related to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans are transferred to the Public Sector Pension Investment Board. The goal of the Board is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans.

i. Pension plans

Employee pension plans

Basic pensions for the three major employees plans are generally based on the best five consecutive years' average earnings and accrue at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Benefits are integrated with benefits under the Canada/Quebec pension plans. Basic pensions are indexed annually (on January 1) to the cost of living.

Plan members contribute 4 percent on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for the Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) purposes and 7.5 percent on that portion of salary above the YMPE.

Employer contributions are made monthly to provide for the cost (net of employee contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. In 2004-2005, the employer contribution rates averaged about 2.6, 3.5 and 3.0 times the current year's employee contribution for the plans of the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

Since April 1, 2000, new contributions made to these three pension plans both by plan members and by the Government as the employer have been credited to new Pension Funds. The net amount of these contributions less benefits and payments related to post March 2000 service is invested in capital markets by the Public Sector Pension Investment Board (PSP Investments). PSP Investments operates independently of the Government and plan members. It is required to report the results of its investments in an annual report to Parliament and to the ministers responsible for those three pension plans.

The superannuation accounts, which continue to record the transactions that pertain to pre-April 2000 service, earn interest at rates that are based on the Government of Canada long-term bond rate. The interest rate credited to the accounts was about 8.0 percent in 2005 and 8.3 percent in 2004. The Pension Fund accounts, which record the transactions that pertain to post March 2000 service, are only flow through accounts used to transfer funds to PSP Investments, and as such they do not earn interest. The balance in these accounts at year-end corresponds to money that was in transit or impending transfer to PSP Investments.

To reflect the *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include Retirement Compensation Arrangements Accounts established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

Members of Parliament retiring allowances

Members of Parliament are eligible at age 55 to receive a basic pension upon termination of membership and after having contributed to the plan for at least six years. The basic allowance is based on the best five year average sessional indemnity and is accrued at a rate of 3 percent of those average indemnities for both Members of the House of Commons and for Senators. Basic allowances are indexed annually (on January 1st) to the cost of living once recipients reach age 60.

Members' contributions for these benefits are now 7 percent for Members of the House of Commons and for Senators. The Government contributions are made monthly to provide for the cost (net of Members' contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions expressed as a multiple of Members' contributions, are as follows:

	2005	2004
Members of Parliament		
House of Commons		
Retiring allowances account	3.51	3.84
Retirement compensation arrangements	6.64	6.92
The Senate		
Retiring allowances account	3.12	2.71
Retirement compensation arrangements	4.09	3.96

Contributions are credited to the appropriate pension accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

Pension plan for federally appointed judges

This plan provides fully indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan lacks an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the total of the member's age and years of service totals 80.

Judges appointed to the bench before February 17, 1975 make required contributions of 1.5 percent of salary. All other judges make contributions of 7 percent of salary. No specified purpose account is maintained for this plan. Benefits are included as an expenditure in the Statement of Revenues and Expenditures. During the year, the benefit payments charged to expenditures amounted to \$74 million.

ii. Actuarial valuations

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed triennially for funding purposes on the five major pension plans using the projected benefit method pro-rated on services.

The most recent review date for the actuarial valuation of each pension plan is as follows:

Public Service—March 31, 2002;

Canadian Forces—March 31, 2002;

Royal Canadian Mounted Police—March 31, 2002;

Members of Parliament—March 31, 2004;

Federally appointed judges—March 31, 2004.

Actuarial valuations for the Retirement Compensation Arrangements related to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans were done as part of the valuation of the related plan.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency found will be credited to the appropriate account or fund in equal installments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. During the year, credit adjustments of \$3.5 million, \$10 million, \$14 million and \$10 million (\$3.5 million, \$10 million, \$22 million and \$10 million in 2004) were made to the Public Service Pension Fund, the Members of Parliament Retirement Compensation Arrangement Account and the Retirement Compensation Arrangements Accounts No. 1 and No. 2 respectively as a result of their most recent actuarial review.

A comparable provision gives authority to deal with surpluses in the superannuation accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund. As a result of the last triennial actuarial reviews, debit adjustments of \$770 million, nil, and nil (\$2,240 million, \$630 million and \$406 million in 2004) were made respectively to the Public Service, the Canadian Forces and the Royal Canadian Mounted Police Superannuation Accounts during the year.

Table 6.16 presents a summary of the balances and transactions for the liability for public sector pensions. Receipts and other credits for the pension accounts consist of contributions from employees, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, pension division pay-

ments, transfer value payments, transfers to other plans, remittances of refundable tax, payment of administrative expenses, debits resulting from triennial actuarial reviews, and transfers to the Public Sector Pension Investment Board (PSPIB). Adjustments to the allowance account result from annual actuarial valuations performed for accounting purposes, from the annual adjustment between the interest based on the actuarial obligations and interest credited to the pension accounts, and from any other accounting adjustment required under the Government accounting policies.

TABLE 6.16
PUBLIC SECTOR PENSIONS

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Public Service Superannuation Account,				
Table 6.18	82,568,940,165	6,621,286,333	4,688,967,084	84,501,259,414
Allowance for pension adjustments	(7,425,000,000)	770,000,000	1,694,000,000	(8,349,000,000)
	75,143,940,165	7,391,286,333	6,382,967,084	76,152,259,414
Public Service Pension Fund Account,				
Table 6.19	143,167,778	2,951,869,902	2,945,397,950	149,639,730
Allowance for pension adjustments	(8,000,000)	149,000,000	4,000,000	137,000,000
	135,167,778	3,100,869,902	2,949,397,950	286,639,730
Canadian Forces Superannuation Account,				
Table 6.20	40,251,700,228	3,183,678,360	2,084,665,228	41,350,713,360
Allowance for pension adjustments	(2,229,000,000)		945,000,000	(3,174,000,000)
	38,022,700,228	3,183,678,360	3,029,665,228	38,176,713,360
Canadian Forces Pension Fund Account,				
Table 6.21	37,578,628	809,318,124	758,045,600	88,851,152
Allowance for pension adjustments	91,000,000	43,000,000	53,000,000	81,000,000
	128,578,628	852,318,124	811,045,600	169,851,152
Royal Canadian Mounted Police Superannuation Account,				
Table 6.22	10,453,724,135	832,611,045	395,859,514	10,890,475,666
Allowance for pension adjustments	(529,000,000)		221,000,000	(750,000,000)
	9,924,724,135	832,611,045	616,859,514	10,140,475,666
Royal Canadian Mounted Police Pension Fund Account,				
Table 6.23	20,337,853	278,073,408	280,902,598	17,508,663
Allowance for pension adjustments	(17,000,000)	19,000,000	1,000,000	1,000,000
	3,337,853	297,073,408	281,902,598	18,508,663
Members of Parliament Retiring Allowances Account,				
Table 6.24	394,555,828	46,644,156	18,674,608	422,525,376
Allowance for pension adjustments	(73,000,000)	3,000,000	16,000,000	(86,000,000)
	321,555,828	49,644,156	34,674,608	336,525,376
Members of Parliament Retirement Compensation				
Arrangements Account, Table 6.25	106,872,584	40,275,688	21,639,697	125,508,575
Allowance for pension adjustments	88,000,000	25,000,000	12,000,000	101,000,000
	194,872,584	65,275,688	33,639,697	226,508,575
Retirement Compensation Arrangements (RCA)				
Account, Table 6.26	1,342,538,162	255,190,157	167,787,044	1,429,941,275
Allowance for pension adjustments	1,037,000,000	239,000,000	31,000,000	1,245,000,000
	2,379,538,162	494,190,157	198,787,044	2,674,941,275
Supplementary Retirement Benefits Account,				
Table 6.27	98,390,427	11,561,860	49,847	109,902,440
Allowance for pension adjustments	1,207,000,000	96,000,000	16,000,000	1,287,000,000
	1,305,390,427	107,561,860	16,049,847	1,396,902,440
Total	127,559,805,788	16,374,509,033	14,354,989,170	129,579,325,651
SUMMARY—				
Superannuation accounts	135,417,805,788	15,030,509,033	11,361,989,170	139,086,325,651
Allowance for pension adjustments	(7,858,000,000)	1,344,000,000	2,993,000,000	(9,507,000,000)
Total	127,559,805,788	16,374,509,033	14,354,989,170	129,579,325,651

Table 6.17 presents a summary of transactions in public sector pensions that resulted in charges to expenses. Interest is based on the actuarial obligations under the various plans. The pension interest expenses represents the interest credited to the superannuation accounts in accordance with the pension legislation, shown net of a provision of \$476 million (\$847 million in 2004) and net of \$887 million (\$672 million in 2004) in expected return on pension plan assets.

TABLE 6.17

SUMMARY OF TRANSACTIONS IN PUBLIC SECTOR PENSIONS THAT RESULTED IN CHARGES TO EXPENSES

(in millions of dollars)

	2004-2005									
	Government contributions	Statutory pay- ments ⁽¹⁾	Current service cost adjust- ments	Net current service costs	Funding of actuarial liability adjustment	Amorti- zation of estima- tion adjust- ments	Net pension expenses	Net pension interest expenses	Total	2003-2004
Public Service Superannuation										
Account	40		(91)	(51)		(650)	(701)	5,576	4,875	4,728
Public Service Pension Fund										
Account	1,928		2	1,930	4	83	2,017	64	2,081	2,120
Canadian Forces Superannuation										
Account	4		(8)	(4)		(492)	(496)	2,727	2,231	2,061
Canadian Forces Pension Fund										
Account	630		(53)	577		23	600	20	620	629
Defence Services Pension										
Continuation Act		10		10			10		10	11
Royal Canadian Mounted Police										
Superannuation Account	1		(2)	(1)		(108)	(109)	719	610	537
Royal Canadian Mounted										
Police Pension Fund										
Account	207		(1)	206		11	217	8	225	221
Royal Canadian Mounted										
Police Continuation										
Act		16		16			16		16	23
Members of Parliament Retiring										
Allowances Account	5			5		3	8	24	32	32
Members of Parliament Retirement										
Compensation Arrangements										
Account	16			16	9	7	32	8	40	31
Retirement Compensation Arrange-										
ments (RCA) Account	97		(4)	93	24	154	271	109	380	270
Supplementary Retirement Benefits										
Account	4		(16)	(12)		22	10	78	88	100
Judges Act		74		74			74		74	69
Other (diplomatic services,										
lieutenant governors, etc.)		1		1			1		1	1
Subtotal	2,932	101	(173)	2,860	37	(947)	1,950	9,333	11,283	10,833
Less: costs already recorded in the										
allowance for pension										
adjustments of previous										
years					(37)		(37)		(37)	(45)
Total	2,932	101	(173)	2,860		(947)	1,913	9,333	11,246	10,788

⁽¹⁾ Includes payments under *Supplementary Retirement Benefits Act* and various acts.

Public Service Superannuation Account

This account, established by the *Public Service Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Public Service members up to March 31, 2000.

TABLE 6.18**PUBLIC SERVICE SUPERANNUATION ACCOUNT**

	2004-2005	2003-2004
	\$	\$
Opening balance	82,568,940,165	81,857,869,870
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	14,139,916	15,660,821
Retired employees	35,986,796	38,104,961
Public Service corporations employees	795,432	5,080,136
Employer contributions—		
Government	39,358,048	41,685,917
Public Service corporations	584,320	667,992
Transfers from other pension funds	1,259,203	4,649,101
Interest	6,529,162,618	6,647,335,212
	6,621,286,333	6,753,184,140
	89,190,226,498	88,611,054,010
PAYMENTS AND OTHER CHARGES—		
Annuities	3,696,750,519	3,550,134,808
Minimum benefits	10,347,997	12,717,339
Pension division payments	35,903,746	29,676,739
Pension—Transfer value payments	64,359,565	56,499,977
Returns of contributions—		
Government employees	304,948	597,535
Public Service corporation employees	90,822	(11,597)
Transfers to other pension funds	57,708,532	94,907,641
Transfers to Canada Post Corporation pension plan		6,422,938
Administrative expenses	53,500,955	51,168,465
Actuarial liability adjustment	770,000,000	2,240,000,000
	4,688,967,084	6,042,113,845
Closing balance	84,501,259,414	82,568,940,165

Public Service Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Public Service Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Service Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.19**PUBLIC SERVICE PENSION FUND ACCOUNT**

	2004-2005	2003-2004
	\$	\$
Opening balance	143,167,778	117,799,938
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	749,209,162	711,242,730
Retired employees	10,250,079	7,067,981
Public Service corporations employees	64,150,498	62,441,236
Employer contributions—		
Government	1,928,133,677	1,833,639,249
Public Service corporations	133,419,564	125,600,388
Actuarial liability adjustment	3,500,000	3,500,000
Transfers from other pension funds	63,206,922	63,828,329
	2,951,869,902	2,807,319,913
PAYMENTS AND OTHER CHARGES—		
Annuities	59,186,404	31,523,202
Minimum benefits	1,947,638	1,534,575
Pension division payments	2,288,691	919,400
Pension—Transfer value payments	37,754,454	23,974,468
Returns of contributions—		
Government employees	6,081,707	7,270,022
Public Service corporation employees	1,593,838	1,924,122
Transfers to other pension funds	3,920,666	2,674,362
Transfers to Canada Post Corporation pension plan		(1,956,160)
Administrative expenses	7,538,354	5,565,614
	120,311,752	73,429,605
Receipts and other credits less payments and other charges	2,831,558,150	2,733,890,308
Transfers to Pension Investment Board	2,825,086,198	2,708,522,468
Closing balance	149,639,730	143,167,778

Canadian Forces Superannuation Account

This account, established by the *Canadian Forces Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Canadian Forces members up to March 31, 2000.

TABLE 6.20**CANADIAN FORCES SUPERANNUATION ACCOUNT**

	2004-2005	2003-2004
	\$	\$
Opening balance	40,251,700,228	39,700,296,348
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	4,084,357	4,485,568
Contributions by the Government	4,358,321	4,529,469
Interest	3,171,683,205	3,216,652,073
Other	3,552,477	3,790,823
	3,183,678,360	3,229,457,933
	43,435,378,588	42,929,754,281
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	2,029,919,497	1,996,314,877
Pension division payments	42,195,668	35,017,284
Cash termination allowances and returns of contributions	3,466,099	5,269,610
Transfers to Public Service Superannuation Account	463,200	664,606
Administrative expenses	8,620,764	10,787,676
Actuarial liability adjustment		630,000,000
	2,084,665,228	2,678,054,053
Closing balance	41,350,713,360	40,251,700,228

Canadian Forces Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Canadian Forces Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Service Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.21**CANADIAN FORCES PENSION FUND ACCOUNT**

	2004-2005	2003-2004
	\$	\$
Opening balance	37,578,628	43,655,947
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	179,244,399	165,633,912
Contributions by the Government	629,836,393	580,569,792
Transfers from other pension funds	237,332	148,094
	809,318,124	746,351,798
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	25,531,691	15,420,407
Pension division payments	2,962,818	1,183,574
Cash termination allowances and returns of contributions	7,976,803	6,053,990
Transfers to Public Service Superannuation Account	87,383	88,838
Administrative expenses	821,475	703,054
	37,380,170	23,449,863
Receipts and other credits less payments and other charges	771,937,954	722,901,935
Transfers to Pension Investment Board	720,665,430	728,979,254
Closing balance	88,851,152	37,578,628

Royal Canadian Mounted Police Superannuation Account

This account, established by the *Royal Canadian Mounted Police Superannuation Act* is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Royal Canadian Mounted Police members up to March 31, 2000.

TABLE 6.22

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	2004-2005	2003-2004
	\$	\$
Opening balance.....	10,453,724,135	10,372,747,814
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	1,430,319	1,443,572
Contributions by the Government	1,358,469	1,485,661
Transfers from other pension funds	357,321	256,923
Interest.....	829,464,936	845,720,410
	832,611,045	848,906,566
	11,286,335,180	11,221,654,380
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	374,807,907	345,550,942
Pension division payments	12,712,462	6,937,421
Returns of contributions	50,605	131,681
Cash termination allowance and gratuities.....	250,818	456,084
Commuted value payments	2,727,090	
Transfers to other pension funds	96,372	349,416
Interest on returns of contributions	13,746	22,881
Administrative expenses	5,200,514	8,481,820
Actuarial liability adjustment.....		406,000,000
	395,859,514	767,930,245
Closing balance	10,890,475,666	10,453,724,135

Royal Canadian Mounted Police Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Royal Canadian Mounted Police Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Service Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.23

ROYAL CANADIAN MOUNTED POLICE PENSION FUND ACCOUNT

	2004-2005	2003-2004
	\$	\$
Opening balance.....	20,337,853	10,715,486
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	69,888,028	68,361,169
Contributions by the Government	207,039,064	203,093,704
Transfers from other pension funds	1,146,316	1,763,205
	278,073,408	273,218,078
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	7,810,706	4,274,631
Minimum benefits	74,221	61,679
Pension division payments	711,775	148,885
Returns of contributions	98,895	182,465
Cash termination allowance and gratuities.....	12,666	2,474
Commuted value payments	1,082,749	
Transfers to other pension funds	77,598	36,802
Interest on returns of contributions	7,997	3,627
Administrative expenses	764,607	818,421
	10,641,214	5,528,984
Receipts and other credits less payments and other charges	267,432,194	267,689,094
Transfers to Pension Investment Board	270,261,384	258,066,727
Closing balance	17,508,663	20,337,853

Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

TABLE 6.24
MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	2004-2005	2003-2004
	\$	\$
Opening balance	394,555,828	368,488,609
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,358,819	1,276,081
Arrears of principal, interest and mortality insurance	2,290	(175,368)
Government contributions—		
Current	4,780,613	4,557,315
Interest	40,502,434	37,822,796
	46,644,156	43,480,824
	441,199,984	411,969,433
PAYMENTS AND OTHER CHARGES—		
Annual allowances	18,108,177	16,551,392
Withdrawal allowances	172,402	
Interest on withdrawals	5,729	669
Pension division payments	388,300	861,544
	18,674,608	17,413,605
Closing balance	422,525,376	394,555,828

Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

TABLE 6.25
MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	2004-2005	2003-2004
	\$	\$
Opening balance	106,872,584	87,252,525
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	2,580,301	2,925,422
Arrears of principal, interest and mortality insurance	49,484	
Government contributions—		
Current	16,297,793	16,921,883
Interest	11,702,344	9,979,113
Actuarial liability adjustment	9,645,766	9,773,275
	40,275,688	39,599,693
	147,148,272	126,852,218
PAYMENTS AND OTHER CHARGES—		
Annual allowances	3,254,354	1,529,508
Refundable tax remitted to Canada		
Customs and Revenue Agency	17,944,084	17,926,813
Withdrawals	366,766	54,545
Interest on withdrawals	9,586	
Pension division payments	64,907	468,768
	21,639,697	19,979,634
Closing balance	125,508,575	106,872,584

Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees who were declared surplus as part of a 3 year Government downsizing initiative ended on March 31, 1998 and who were between age 50 and 54. It pays the difference between a pension unreduced for early retirement and the reduced pension payable from the Public Service Superannuation Account. It is funded entirely by the Government. The RCA No.2 was created effective April 1, 1995.

TABLE 6.26
RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	2004-2005	2003-2004	2004-2005	2003-2004	2004-2005	2003-2004	2004-2005	2003-2004	2004-2005	2003-2004
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance.....	416,151,867	356,603,407	72,806,419	53,811,085	18,156,011	13,607,172	835,423,865	832,924,383	1,342,538,162	1,256,946,047
RECEIPTS AND OTHER CREDITS—										
Contributions—										
Government										
employees.....	9,673,579	11,509,684	1,900,561	2,391,300	288,927	309,859			11,863,067	14,210,843
Retired employees.....	264,183	354,791							264,183	354,791
Public Service										
corporation										
employees.....	1,272,443	1,477,650							1,272,443	1,477,650
Employer										
contributions—										
Government.....	78,984,352	162,848,564	16,204,430	29,155,476	1,664,479	9,480,430			96,853,261	201,484,470
Public Service										
corporations.....	10,862,035	20,436,021							10,862,035	20,436,021
Transfers from other										
pension funds.....		8,973								8,973
Refundable tax.....							833,122	1,599,441	833,122	1,599,441
Interest.....	36,389,184	34,955,714	6,313,831	5,953,369	1,505,998	1,495,628	64,933,033	66,501,801	109,142,046	108,906,512
Actuarial liability										
adjustment.....	2,400,000	14,600,000	11,400,000	7,300,000			10,300,000	9,800,000	24,100,000	31,700,000
	139,845,776	246,191,397	35,818,822	44,800,145	3,459,404	11,285,917	76,066,155	77,901,242	255,190,157	380,178,701
	555,997,643	602,794,804	108,625,241	98,611,230	21,615,415	24,893,089	911,490,020	910,825,625	1,597,728,319	1,637,124,748
PAYMENTS AND OTHER CHARGES—										
Annuities.....	4,529,484	2,741,106	502,989	325,688	150,159	98,135	77,077,670	75,401,760	82,260,302	78,566,689
Minimum benefits.....	29	61,277							29	61,277
Pension division.....	598,590	314,854							598,590	314,854
Transfer value										
and interest.....	247,245	125,052							247,245	125,052
Returns of										
contributions—										
Government										
employees.....	16,432	9,124			1,557				17,989	9,124
Public Service										
corporation										
employees.....	8,684	5,606							8,684	5,606
Transfers.....	990,991	42,100,407			3,098				994,089	42,100,407
Refundable tax.....	68,440,104	141,285,511	13,214,788	25,479,123	2,005,224	6,638,943			83,660,116	173,403,577
	74,831,559	186,642,937	13,717,777	25,804,811	2,160,038	6,737,078	77,077,670	75,401,760	167,787,044	294,586,586
Closing balance.....	481,166,084	416,151,867	94,907,464	72,806,419	19,455,377	18,156,011	834,412,350	835,423,865	1,429,941,275	1,342,538,162

Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act*, to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

TABLE 6.27
SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

	Judges		Others ⁽¹⁾		Total	
	2004-2005	2003-2004	2004-2005	2003-2004	2004-2005	2003-2004
	\$	\$	\$	\$	\$	\$
Opening balance	97,931,211	89,674,624	459,216	458,512	98,390,427	90,133,136
RECEIPTS AND OTHER CREDITS—						
Employee contributions—						
Government	3,692,269	2,263,650	14,942	13,915	3,707,211	2,277,565
Matching contributions—						
Government	3,727,575	2,263,650	14,942	13,930	3,742,517	2,277,580
Interest	4,095,015	3,729,287	17,117	16,304	4,112,132	3,745,591
	11,514,859	8,256,587	47,001	44,149	11,561,860	8,300,736
	109,446,070	97,931,211	506,217	502,661	109,952,287	98,433,872
PAYMENTS AND OTHER CHARGES—						
Annuities				39,879		39,879
Returns of contributions			49,847	3,566	49,847	3,566
			49,847	43,445	49,847	43,445
Closing balance	109,446,070	97,931,211	456,370	459,216	109,902,440	98,390,427

⁽¹⁾ Includes lieutenant governors and non-career diplomats.

Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations.

Estimation adjustments of \$947 million (\$1,392 million in 2004) due to experience gains and losses and changes in actuarial assumptions were amortized to this account and reduced pension costs for the year.

An amount of \$37 million (\$45 million in 2004) was recorded in this account during the year to offset pension costs charged to expenses in previous years but recorded in the accounts in the year.

An amount of \$173 million (\$166 million in 2004) was recorded in this account and reduced pension costs to adjust for the difference between the government contributions and the net cost of current services.

An amount of \$770 million (\$3,276 million in 2004) was credited to this account in counterpart to the debit adjustments made in the superannuation accounts as a result of the most recent actuarial valuations.

An amount of \$476 million (\$847 million in 2004) was debited to this account to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts and an amount of \$887 million (\$672 million in 2004) was recorded in this account to record the expected return on the pension plan assets.

As well, a consolidation adjustment of \$101 million (\$186 million in 2004) was credited to this account and debited against personal tax revenues to eliminate the effect of internal transactions resulting from tax amounts debited to the RCA accounts that were previously recorded as tax revenues.

The unamortized estimation adjustment of \$3,054 million in net gains (\$942 million in net losses in 2004) will be amortized to this account and will affect expenses in future years.

As a result of annual actuarial valuations for accounting purposes, the net liability for public sector pensions was found to be \$12,561 million (\$6,916 million in 2004) lower than the balance of the superannuation accounts, plus the market related value of the assets invested in PSP Investments through the Pension Funds, and the contributions receivable from employees for past service. This amount is made of:

	Excess (shortfall) (in millions of dollars)	
	2005	2004
Public Service Pension Plan—		
Public Service Superannuation		
Account	9,993	7,024
Public Service Pension Fund	(655)	(763)
	<u>9,338</u>	<u>6,261</u>
Canadian Forces Pension Plan—		
Canadian Forces Superannuation		
Account	5,014	3,121
Canadian Forces Pension Fund	(301)	(306)
	<u>4,713</u>	<u>2,815</u>
Royal Canadian Mounted Police		
Pension Plan—		
Royal Canadian Mounted Police		
Superannuation Account	1,373	743
Royal Canadian Mounted		
Police Pension Fund	(83)	(111)
	<u>1,290</u>	<u>632</u>
Members of Parliament Retiring Allowances	86	66
Retirement Compensation Arrangements	(1,483)	(1,603)
Pension plan for federally appointed		
judges	(1,383)	(1,255)
Total	<u>12,561</u>	<u>6,916</u>

Other employee and veteran future benefits

The Government sponsors a variety of other future benefit plans from which employees and former employees, (including military or Royal Canadian Mounted Police members) can benefit, during or after employment or upon retirement. Some are considered retirement benefits, whereby benefits are expected to be provided after retirement to employees and their beneficiaries or dependents. Others are considered post-employment benefits, whereby benefits are expected to be paid after employment but before retirement. Benefits for veterans are paid to war veterans, as well as to Canadian Forces retired veterans and Canadian Forces still-serving members. Benefits for members of the Royal Canadian Mounted Police are paid to both current and former members. These are primarily post-employ-

ment benefits, but some benefits are also paid during employment to still-serving members. They include disability and associated benefits paid to veterans or, Royal Canadian Mounted Police members, or to their beneficiaries and dependants.

The other major future benefits include the Public Service Health Care Plan and the Pensioners' Dental Services Plan available to retired employees and retired military and Royal Canadian Mounted Police members and post-employment benefits such as workers' compensation benefits and severance benefits that accumulate. Table 6.28 presents the balance of these liabilities at year-end.

TABLE 6.28
OTHER EMPLOYEE AND VETERAN FUTURE BENEFITS

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Veterans' disability and other future benefits	27,249,000,000	2,698,000,000	2,339,000,000	27,608,000,000
Royal Canadian Mounted Police disability and other future benefits		1,023,000,000	43,000,000	980,000,000
Public Service Health Care Plan	6,255,000,000	815,000,000	312,000,000	6,758,000,000
Pensioners' Dental Services Plan	1,456,000,000	108,000,000	44,000,000	1,520,000,000
Severance benefits	3,836,000,000	539,000,000	321,000,000	4,054,000,000
Workers' compensation	571,000,000	149,000,000	91,000,000	629,000,000
Total	39,367,000,000	5,332,000,000	3,150,000,000	41,549,000,000

All of these plans are unfunded. The Public Service Health Care Plan and the Pensioners' Dental Services Plan are contributory plans. Contributions by retired plan members are made to the plans only in the year the benefits are payable to retirees. Therefore the Government's liability and costs are shown net

of members' contributions. The accrued benefit obligation related to these plans is determined actuarially for accounting purposes. As at March 31, the Government's recorded liability includes the following components:

(in millions of dollars)

	2005		2004	
	Accrued benefit obligation	Unamortized estimation adjustments	Future benefit liability	Future benefit liability
Veterans' disability and other future benefits	33,207	(5,599)	27,608	27,249
Royal Canadian Mounted Police disability and other future benefits	1,378	(398)	980	
Public Service Health Care Plan	9,794	(3,036)	6,758	6,255
Pensioners' Dental Services Plan	1,352	168	1,520	1,456
Severance benefits	4,059	(5)	4,054	3,836
Workers' compensation	678	(49)	629	571
Total	50,468	(8,919)	41,549	39,367

The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. An interest component is charged to interest on the public debt based on the average accrued benefit obligation.

During the year, amendments were made to extend the veterans' independence benefits to survivors of non-institutionalized veterans clients and to spouses of institutionalized veterans client. The one time past service cost of these changes is estimated at \$181million. It is charged to the future benefit expense and included in the year-end accrued benefit obligation. In 2004, a similar amendment had resulted in a \$50 million past service cost and in the accelerated recognition of net unamortized gains of \$226 million, which was recorded against the future benefit expense.

During the year, the expense relating to these benefits was as follows:

(in millions of dollars)

	2005					2004	
	Benefits earned	Plan amendment costs	Amortization of estimation adjustments	Net benefit expense	Interest cost	Total	Total
Veterans' disability and other future benefits	514	181	384	1,079	1,619	2,698	1,990
Royal Canadian Mounted Police disability and other future benefits	959 ⁽¹⁾		9	968	55	1,023	
Public Service Health Care Plan	209		179	388	427	815	690
Pensioners' Dental Services Plan	38		(16)	22	70	92	86
Severance benefits	277		38	315	224	539	537
Workers' compensation	112		4	116	33	149	96
Total	2,109	181	598	2,888	2,428	5,316	3,399

⁽¹⁾ This amount includes an adjustment of \$885 million made in 2005 to record for the first time the future benefit liability related to the disability and health care benefits to which current and former Royal Canadian Mounted Police members or their survivors and dependants are entitled.

Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, the fair value of the Plan's net assets is \$83,411 million (\$72,512 million in 2004).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, interest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Fund (the Fund) and the Canada Pension Plan Investment Board (the Board). The Fund was established in the accounts of Canada to record the investment in bonds of provinces, territories and Canada. The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Table 6.29 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

TABLE 6.29
DUE TO CANADA PENSION PLAN

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Canada Pension Plan balance per audited financial statements—				
Net assets per audited financial statements	72,511,696,446	35,048,472,408	24,148,793,047	83,411,375,807
Less: Receivables, net of liabilities	2,766,145,694	2,726,204,144	2,766,145,694	2,726,204,144
Unrealized gain/loss on investment fund	3,935,505,574		1,875,497,431	2,060,008,143
Accumulated net income from Canada Pension Plan Investment Board's operations	2,970,791,000	4,982,197,000		7,952,988,000
	62,839,254,178	27,340,071,264	19,507,149,922	70,672,175,520
Less: transfers to Canada Pension Plan Investment Board	29,824,555,252	6,668,960,246	27,471,196,133	50,626,791,139
Subtotal	33,014,698,926	34,009,031,510	46,978,346,055	20,045,384,381
Less: securities held by the Canada Pension Plan Investment Fund —				
Canada	3,351,242,000	1,035,560,748		2,315,681,252
Newfoundland and Labrador	633,059,113	237,485,253	44,050,528	439,624,388
Nova Scotia	1,079,352,000	394,123,500	64,321,500	749,550,000
Prince Edward Island	140,339,000	52,717,450	9,836,084	97,457,634
New Brunswick	834,318,408	316,649,761	61,719,140	579,387,787
Quebec ⁽¹⁾	95,747,049	34,314,678	5,058,638	66,491,009
Ontario	10,233,206,000	4,173,139,413	1,046,326,471	7,106,393,058
Manitoba	1,002,011,000	389,028,361		612,982,639
Saskatchewan	1,081,568,000	402,891,611		678,676,389
Alberta	3,143,754,000	1,202,154,695	60,666,667	2,002,265,972
British Columbia	3,933,424,177	1,503,015,361	192,834,361	2,623,243,177
Yukon Territory	3,726,000	1,138,500		2,587,500
	25,531,746,747	9,742,219,331	1,484,813,389	17,274,340,805
Deposit with the Receiver General for Canada	7,482,952,179	43,751,250,841	48,463,159,444	2,771,043,576

⁽¹⁾ The Quebec Bonds which are purchased by the Plan relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec but contribute to the Plan.

Receipts and other credits include:

- (a) contributions at the combined employer and employee rates of 9.9 percent of pensionable earnings for the 2004 and 2005 calendar years, subject to maximum combined contributions of \$3,665 and \$3,722 respectively;
- (b) income from investments in bonds held by the Fund and from the average daily operating balance deposited with the Receiver General for Canada;
- (c) funds received from the federal, provincial and territorial governments for the bonds which have been disposed during the year, and;
- (d) gains on investments held by the Fund and/or the Board.

Payments and other charges include:

- (a) pensions and benefits paid under the Plan as retirement pensions, survivors' benefits paid to spouse or common-law partner and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;
- (b) pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;
- (c) payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;
- (d) the costs of administration of the Plan;
- (e) funds reinvested during the year in the bonds of provincial and territorial governments;
- (f) funds transferred to the Board, and;
- (g) losses on investments held by the Fund and/or the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the *21st Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any transfer needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2005, over 73,059 annuitants held 79,804 active contracts, each annuitant receiving an average payment of \$656.34. During the year, 477 deferred annuities came into payment and another 212 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2005, there were 2,897 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 2004-2005 fiscal year, 5,789 annuities were terminated or adjusted as a result of annuitant deaths: 3,847 group certificates and 1,942 individual contracts. The average age at death for males was 84.07 while the female age at death averaged 89.21.

Total income amounted to \$26.5 million, \$26.2 million of which represented interest of 7 percent credited to the Account. Premiums received totaled \$72,400. Total disbursements of \$57.5 million originated mainly from the \$54.1 million in payments made under matured annuities. An amount of \$156,599 was used to refund premiums at death before maturity or when the annuity would have been too small, and \$319,684 was transferred to the Consolidated Revenue Fund as a result of unclaimed annuities.

The opening balance of \$405.7 million was reduced due to a surplus as at April 1, 2004 of \$2.5 million, transferred to the Consolidated Revenue Fund, and disbursements exceeding income by \$28.3 million during 2004-2005. Since the actuarial reserves required as of March 31, 2005 were only \$377.2 million, a surplus of \$0.3 million was also transferred to the Consolidated Revenue Fund.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities,

these are deducted from the corresponding accounts to show the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.30 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 6.30

DEPOSIT AND TRUST ACCOUNTS

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Deposit accounts—				
Agriculture and Agri-Food—				
Canadian Dairy Commission—				
Canadian Dairy Commission account	(208,377)	746,824	756,850	(218,403)
Canada Customs and Revenue Agency—				
Guarantee deposits ⁽¹⁾	34,732,715	17,029,382	9,874,225	41,887,872
Less: securities held in trust	517,000	5,000	1,179,000	1,691,000
	34,215,715	17,034,382	11,053,225	40,196,872
Finance—				
Canada Development Investment Corpora-				
tion—				
Holdback—Privatization	61,000,000		2,000,000	59,000,000
Canada Hibernia Holding Corporation—				
Abandonment reserve fund	27,755,000	32,245,000		60,000,000
	88,755,000	32,245,000	2,000,000	119,000,000
Human Resources and Skills Development— ⁽²⁾				
Canada Labour Code—Other	116,559	314,138	318,686	112,011
Canada Labour Code—Wage Recovery				
Appeals.	565,130	942,691	513,611	994,210
Fair wages deposit account	910			910
	682,599	1,256,829	832,297	1,107,131
Indian Affairs and Northern Development—				
Agent administered Indian minors account.	40,314	774	33,348	7,740
Less: securities held in Peace Hills Trust	40,314	33,348	774	7,740
		34,122	34,122	
Field British Columbia and Yukon Operations of the				
Northern Canada Power Commission	992,588			992,588
Guarantee deposits	46,325,190	66,569,308	22,109,128	90,785,370
Less: securities held in trust	29,164,087	6,134,250	43,328,496	66,358,333
	17,161,103	72,703,558	65,437,624	24,427,037
Guarantee deposits—Oil and gas	152,310,687	63,707,755	67,949,429	148,069,013
Less: securities held in trust	150,227,332	65,924,429	37,965,131	122,268,034
	2,083,355	129,632,184	105,914,560	25,800,979
Guarantee deposits—Reserve resources	766,953			766,953
Special accounts—Section 63,				
Indian Act	248,471	5,315,360	5,263,527	300,304
Less: deposits in special bank accounts.	248,471	5,263,527	5,315,360	300,304
		10,578,887	10,578,887	
	21,003,999	212,948,751	181,965,193	51,987,557
Industry—				
Trustee Performance Securities—Bankruptcy and				
Insolvency Act	15,000			15,000
Justice—				
Courts Administration Service				
(Tax Court of Canada)—				
Security for costs	2,417	15,089		17,506
Supreme Court of Canada—				
Security for costs	358,828	53,503	17,940	394,391
	361,245	68,592	17,940	411,897

TABLE 6.30
DEPOSIT AND TRUST ACCOUNTS—Continued

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Natural Resources—				
Guarantee deposits—Oil and gas	362,896,128	258,258,533	129,424,910	491,729,751
Less: securities held in trust	355,923,575	129,155,394	255,519,558	482,287,739
	6,972,553	387,413,927	384,944,468	9,442,012
Privy Council—				
Chief Electoral Officer—Candidates' and committees' deposits—Election and referendum	4,000	1,685,000	1,577,000	112,000
Public Works and Government Services—				
Contractors' security deposits (departments and agencies)—				
Bonds	706,204			706,204
Less: securities held in trust	706,204			706,204
Cash	9,642,250	1,051,794	91,544	10,602,500
Certified cheques	44,133		14,560	29,573
Less: securities held in trust	44,133		14,560	29,573
Deposits on disposals and rents	307,569	604,492		912,061
Seized property—Cash	39,495,772	34,387,593	27,727,868	46,155,497
	49,489,724	36,043,879	27,833,972	57,699,631
Solicitor General (Public Safety and Emergency Preparedness)—				
Canada Border Services Agency—				
Guarantee deposits ⁽³⁾	3,798,156	868,521	895,896	3,770,781
Less: securities held in trust	426,800	140,000		286,800
	3,371,356	1,008,521	895,896	3,483,981
General security deposits ⁽⁴⁾	3,938,546	1,542,932	1,326,881	4,154,597
Immigration guarantee fund ⁽⁴⁾	27,050,646	56,889,291	54,433,707	29,506,230
Seized monetary assets ⁽⁴⁾	3,600			3,600
Temporary deposits received from importers ⁽⁵⁾	584,549	843,227	594,171	833,605
Less: deposits in special bank accounts	584,549	843,227	594,171	833,605
	34,948,697	60,283,971	57,250,655	37,982,013
Total deposit accounts	236,240,155	749,727,155	668,231,600	317,735,710
Trust accounts—				
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 6.31	1,045,330,156	211,004,216	200,126,219	1,056,208,153
Revenue accounts, Table 6.32	186,138,055	95,951,283	86,985,072	195,104,266
	1,231,468,211	306,955,499	287,111,291	1,251,312,419
Indian estate accounts	12,447,524	4,443,275	5,114,515	11,776,284
Indian savings accounts	37,645,267	6,030,149	7,225,842	36,449,574
	1,281,561,002	317,428,923	299,451,648	1,299,538,277
National Defence—				
Estates—Armed services	456,724	994,490	1,329,482	121,732
Solicitor General (Public Safety and Emergency Preparedness)—				
Canadian Security Intelligence Service—				
Scholastic awards	30,789	610	2,000	29,399
Correctional Service—				
Inmates' trust fund	10,068,066	23,123,871	22,451,634	10,740,303
Royal Canadian Mounted Police—				
Benefit trust fund	1,965,523	271,515	73,608	2,163,430
	12,064,378	23,395,996	22,527,242	12,933,132

TABLE 6.30

DEPOSIT AND TRUST ACCOUNTS—Concluded

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Veterans Affairs—				
Administered accounts	2,625,398	441,540	426,717	2,640,221
Estates fund	2,902,362	242,124	72,096	3,072,390
Veterans administration and welfare trust fund	549,893	98,239	45,619	602,513
	6,077,653	781,903	544,432	6,315,124
Total trust accounts	1,300,159,757	342,601,312	323,852,804	1,318,908,265
Total deposit and trust accounts	1,536,399,912	1,092,328,467	992,084,404	1,636,643,975

(1) During the year, part of this account was transferred to Canada Border Services Agency.

(2) Formerly the Department of Human Resources Development.

(3) During the year, part of this account was transferred from Canada Customs and Revenue Agency.

(4) In 2003-2004, these accounts were shown under the Department of Citizenship and Immigration.

(5) During the year, this account was transferred from Canada Customs and Revenue Agency

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

Guarantee deposits—Canada Customs and Revenue Agency

This account was established to record cash securities required to guarantee payment of Goods and Services Tax (GST) as it relates to non resident registrants and, certain licensees as it relates to excise taxes, which are both payable pursuant to the *Excise Tax Act*.

Securities held in trust by the Agency are made up of cash deposited to the Consolidated Revenue Fund.

Holdback—Privatization—Canada Development Investment Corporation

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

Canada Hibernia Holding Corporation—Abandonment reserve fund

This account was established to record funds which will be used to defray the future abandonment costs that will occur at the closure of the Hibernia field.

Canada Labour Code—Other

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

Canada Labour Code—Wage Recovery Appeals

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

Fair wages deposit account

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Agent administered Indian minors account

This account was established to record moneys belonging to Indian minors transferred to and held by an appointed agent pursuant to section 52 of the *Indian Act*.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act*, section 17 of the *Yukon Waters Act* and of the *Northwest Territories Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

Guarantee deposits—Oil and gas—Indian Affairs and Northern Development

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Reserve resources

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

Special accounts—Section 63, *Indian Act*

This account was established to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

Trustee Performance Securities—Bankruptcy and Insolvency Act

This account was established in accordance with section 16 of the *Bankruptcy and Insolvency Act*, whereby a duly appointed trustee shall give security in cash or by bond of a guaranty company, satisfactory to the official receiver, for the due accounting for the payment and the transfer of all property received by him as trustee and for the due and faithful performance of his duties.

Security for costs—Courts Administration Service (Tax Court of Canada)

This account was established to maintain accounts on behalf of litigants before the Tax Court of Canada. These accounts record the moneys paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held pending payment of such moneys, in accordance with an order/judgment of the Court.

Security for costs—Supreme Court of Canada

This account was established to record security to the value of \$500 deposited by an Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 87 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Guarantee deposits—Oil and gas—Natural Resources

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Candidates' and committees' deposits—Election and referendum

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

Contractors' security deposits

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Deposits on disposals and rents

This account was established in accordance with the terms and conditions of the Real Property Disposition Revolving Fund to record receipts on future disposals of properties that are not closed at the end of the year. It is also used to record rent deposits received by the department, or collected on behalf of third party clients, which will be returned to the tenants at the end of the lease.

Seized property—Cash

This account was established pursuant to the *Seized Property Management Act*, to record seized cash and proceeds from the interlocutory sale of seized assets. These funds will be deposited to the Consolidated Revenue Fund and credited to the account until returned to the owner or forfeited.

Guarantee deposits—Canada Border Services Agency

This account was established to record cash required to guarantee payment of customs duties on imported goods pursuant to the *Customs Act*.

General security deposits

This account was established to record general security deposits from transportation companies in accordance with subsection 148 of the *Immigration and Refugee Protection Act*.

Immigration guarantee fund

This account was established by sections 14, 26, 44, 56, 58 and 148 of the *Immigration and Refugee Protection Act*, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Seized monetary assets

This account was established in accordance with sections 137 and 140 of the *Immigration and Refugee Protection Act* which authorized the Officer to seize and hold anything that is believed to be, on reasonable ground, was fraudulently or improperly obtained or used or that the seizure is necessary to prevent its fraudulent or improper use or to carry out the purpose of the Act.

Temporary deposits received from importers

This account was established to record temporary security deposits received from importers to ensure compliance with various (Customs) regulations regarding temporary entry of goods.

Indian band funds

This account was established to record moneys belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

TABLE 6.31**INDIAN BAND FUNDS—CAPITAL ACCOUNTS**

	2004-2005	2003-2004
	\$	\$
Opening balance.....	1,045,330,156	1,022,301,355
RECEIPTS AND OTHER CREDITS—		
Oil royalties.....	24,073,408	20,308,404
Gas royalties.....	176,307,885	187,597,301
Land and other claim settlements.....	918,100	400,000
Sundries.....	9,704,823	10,658,609
	211,004,216	218,964,314
	1,256,334,372	1,241,265,669
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution.....	23,855,096	23,959,126
Transfer pursuant to section 64 of the Indian Act.....	176,270,044	171,965,627
Sundries.....	1,079	10,760
	200,126,219	195,935,513
Closing balance.....	1,056,208,153	1,045,330,156

TABLE 6.32**INDIAN BAND FUNDS—REVENUE ACCOUNTS**

	2004-2005	2003-2004
	\$	\$
Opening balance.....	186,138,055	177,533,065
RECEIPTS AND OTHER CREDITS—		
Government interest.....	61,171,984	61,850,000
Court awards and settlements.....	4,365,862	7,583,952
Land and other claim settlements.....	5,145,000	2,369,921
Sundries.....	25,268,437	30,943,398
	95,951,283	102,747,271
	282,089,338	280,280,336
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution.....	8,154,818	11,964,022
Transfer pursuant to section 69 of the Indian Act.....	76,280,593	80,038,608
Sundries.....	2,549,661	2,139,651
	86,985,072	94,142,281
Closing balance.....	195,104,266	186,138,055

Indian estate accounts

These accounts were established to record moneys received and disbursed for estates of deceased Indians, mentally incompetent Indians and missing Indians pursuant to sections 42 to 51 and 52.3 of the *Indian Act*.

Indian savings accounts

These accounts were established to record moneys received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act*.

Estates—Armed services

This account was established to record the service estates of deceased members of the Canadian Forces pursuant to section 42 of the *National Defence Act*. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Scholastic awards

This account was established to record donations of \$26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobby craft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

Administered accounts

Pursuant to section 41 of the *Pension Act*, section 15 of the *War Veterans Allowance Act* section 55 of the *Veterans Treatment Regulations* and section 8 of the *Guardianship of Veterans Property Regulations*, these accounts are under the jurisdiction of the Department of Veterans Affairs. Moneys held in these accounts include: (a) pensions, war veterans allowances and treatment allowances placed under the administration of the Department of Veterans Affairs; and, (b) benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the appropriate legislative authority.

Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the *Guardianship of Veterans' Property Regulations*.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.33 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 6.33
OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—				
Insurance company liquidation	59,262	36,561	95,823	
Human Resources and Skills Development— ⁽¹⁾				
Civil service insurance fund	7,102,962	118,634	466,453	6,755,143
National Defence—				
Regular force death benefit account,				
Table 6.34	192,898,346	30,615,804	27,415,790	196,098,360
Treasury Board—				
Public Service death benefit account,				
Table 6.35	2,100,375,954	240,778,215	129,287,371	2,211,866,798
Veterans Affairs—				
Returned soldiers' insurance fund	37,524		6,136	31,388
Veterans insurance fund	8,771,371	185,112	770,439	8,186,044
	8,808,895	185,112	776,575	8,217,432
Total insurance and death benefit accounts	2,309,245,419	271,734,326	158,042,012	2,422,937,733
Pension accounts—				
Human Resources and Skills Development— ⁽¹⁾				
Annuities agents' pension account	6,139	3,205	3,171	6,173
Solicitor General (Public Safety and Emergency Preparedness)—				
Royal Canadian Mounted Police—				
Dependants' pension fund	30,805,140	2,413,116	2,724,505	30,493,751
Total pension accounts	30,811,279	2,416,321	2,727,676	30,499,924
Other accounts—				
Agriculture and Agri-Food—				
Canadian Agricultural Income Stabilization (formerly				
Net Income Stabilization Account)	1,978,401,607	311,767,290	1,094,100,387	1,196,068,510
Canadian Food Inspection Agency—				
Shared-cost agreements	1,412,105	579,091	746,561	1,244,635
Canadian Grain Commission—				
Automated Quality Testing—Private sector	146,901		94,491	52,410
	1,979,960,613	312,346,381	1,094,941,439	1,197,365,555
Atlantic Canada Opportunities Agency—				
Federal/provincial agreement—Advance account	1,240,938	310,737	873,906	677,769
Canada Customs and Revenue Agency—				
Deposits/Disbursements—Worker's				
Compensation Board	127,600	189,338,884	189,466,484	
Canadian Heritage—				
Miscellaneous projects deposits	241,273	679,659	17,370	903,562
Library and Archives Canada—				
Special Operating Account ⁽²⁾	527,551	443,123	401,424	569,250
Telefilm Canada—				
Advance account	(8,550,700)	278,133,188	254,799,070	14,783,418
	(7,781,876)	279,255,970	255,217,864	16,256,230

TABLE 6.33

OTHER SPECIFIED PURPOSE ACCOUNTS—Continued

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Citizenship and Immigration— Immigrant investor program	11,600,000	14,000,000		25,600,000
Environment— Miscellaneous projects deposits	5,266,725	4,955,700	5,413,915	4,808,510
Parks Canada Agency— Miscellaneous projects deposits	407,714	267,663	59,496	615,881
	5,674,439	5,223,363	5,473,411	5,424,391
Finance— Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	179,020			179,020
War claims fund—World War II	4,236			4,236
	2,861,027			2,861,027
Fisheries and Oceans— Federal/provincial cost-sharing agreements	1,062,247	461,510	595,109	928,648
Miscellaneous projects deposits	11,966,991	20,443,398	21,559,209	10,851,180
Sales of seized assets	962,697	458,743	465,738	955,702
	13,991,935	21,363,651	22,620,056	12,735,530
Foreign Affairs and International Trade (Foreign Affairs)— ⁽³⁾ Canada Foundation account	393,652		4,905	388,747
Less: securities held in trust	387,452	808		386,644
deposits in a special bank account	6,200	4,097		2,103
		4,905	4,905	
Financial assistance to Canadians abroad	74,861	1,197,206	1,189,898	82,169
Funds from non-governmental organizations ⁽⁴⁾	4,340,622	17,926,240	19,080,778	3,186,084
Shared-cost projects ⁽⁴⁾	881,845	3,552,543	3,546,897	887,491
Canadian International Development Agency— Shared-cost projects—International conferences	871,022	2,785,580	2,511,188	1,145,414
	6,168,350	25,466,474	26,333,666	5,301,158
Foreign Affairs and International Trade (International Trade)— ⁽³⁾ Funds from non-governmental organizations ⁽⁴⁾		250,000	207,803	42,197
Shared-cost projects ⁽⁴⁾	52,864	1,372,686	1,131,319	294,231
NAFTA Secretariat, Canadian Section— Shared-cost agreements	1,099			1,099
	53,963	1,622,686	1,339,122	337,527
Health— Canadian Sports Pool Corporation—Other outstanding liabilities		50,000	50,000	
Collaborative research projects	2,738,288	1,435,863	1,611,439	2,562,712
Miscellaneous federal/provincial projects	2,010,228	4,031,753	4,174,759	1,867,222
Pan American Health Organization	(1,154)	1,154		
World Health Organization	104,515			104,515
	4,851,877	5,518,770	5,836,198	4,534,449
Human Resources and Skills Development— ⁽¹⁾ Federal/provincial shared-cost project	16,919	754,149	705,020	66,048
Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS) ..	993,519	767,566	676,667	1,084,418
Labour standards suspense account	1,361,689	6,500		1,368,189
Canadian Centre for Occupational Health and Safety— PanAsia Research and Development Grants Program	72,409		72,409	
Shared-cost agreements	60,000		60,000	
	2,504,536	1,528,215	1,514,096	2,518,655

TABLE 6.33

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Human Resources Development (Social Development)— ⁽¹⁾				
Federal/provincial shared-cost project	2,594,593	12,005,281	11,964,795	2,635,079
Indian Affairs and Northern Development—				
Indian special accounts ⁽⁵⁾	383,956	4,652	4,766	383,842
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000
Indian compensation funds	222,340			222,340
Indian moneys suspense account	41,918,955	26,555,124	23,851,515	44,622,564
Non-Indian moneys	664,811		195,456	469,355
	43,190,062	26,559,776	24,051,737	45,698,101
Industry—				
Canada/Provinces Business Service Centre		475,000	400,000	75,000
Income from securities in trust—Bankruptcy and Insolvency Act	52,031			52,031
Petro-Canada Enterprises Inc—Unclaimed shares	695,313	266,302	601	961,014
Securities in trust—Bankruptcy and Insolvency Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Shared-cost/joint project agreements—Research	85,057	19,612	23,948	80,721
Shared-cost projects	3,141,982	8,481,715	9,285,842	2,337,855
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act	10,601,746	2,640,973	1,594,208	11,648,511
Canada Business Corporations Act	2,523,016	2,781,453	1,412,895	3,891,574
Winding-up Act	529,659			529,659
Canadian Space Agency—				
Radsat	107,458			107,458
Natural Sciences and Engineering Research Council—				
Trust fund	594,848	7,746	360,489	242,105
Statistics Canada—				
Project deposits	7,028,542	1,604,081		8,632,623
	25,359,652	16,276,882	13,077,983	28,558,551
Justice—				
Courts Administration Service (Federal Court and Federal Court of Appeal)—				
Special account	11,030,175	2,062,395	3,145,298	9,947,272
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	19,050,824	83,987,656	72,386,912	30,651,568
Wainwright, Alberta	836,519	4,351,898	4,617,224	571,193
Other activities	9,026,984	9,992,921	14,001,672	5,018,233
Federal Republic of Germany—				
German Army—Shilo, Manitoba	198,004			198,004
Other activities	14,210,143	10,459,252	18,033,352	6,636,043
Netherlands	3,027,010		1,573,625	1,453,385
Italian Air Force Training	608,875	9,440,773	8,785,855	1,263,793
Air projects	2,546,776	(893,873)		1,652,903
Security	1,445,917	134,956		1,580,873
NATO Flying Training Centre	9,047,323	3,231,649		12,278,972
	59,998,375	120,705,232	119,398,640	61,304,967
Joint research and development projects	3,969,269	4,554,670	1,430,013	7,093,926
Non-government agencies	1,312,970	2,065,551	1,646,103	1,732,418
North Atlantic Treaty Organization (NATO)—				
Infrastructure projects	6,618,109			6,618,109
	71,898,723	127,325,453	122,474,756	76,749,420

TABLE 6.33

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2004	Receipts and other credits	Payments and other charges	March 31/2005
	\$	\$	\$	\$
Natural Resources—				
Market development incentive payments—Alberta	5,293,931	12,897	363,361	4,943,467
Newfoundland Offshore Revenue Account		381,569,312	381,569,312	
Nova Scotia Offshore Revenue Account		165,675,203	165,675,203	
Shared-cost agreements—Research	3,682,105	3,559,565	4,616,266	2,625,404
Shared-cost projects	7,538,956	2,536,235	3,021,567	7,053,624
Canadian Nuclear Safety Commission—				
Security equipment purchases	52,744	458,601	406,105	105,240
Installation of specialized monitoring equipment		192,845		192,845
	16,567,736	554,004,658	555,651,814	14,920,580
Office of Infrastructure of Canada—				
Crown Corporation Trusts—Donations ⁽⁶⁾	113,976	5,000	103,876	15,100
Privy Council—				
Shared-cost projects—Media travel expenses	368,134	564,575	346,289	586,420
Public Works and Government Services—				
Credit card—Special project fund ⁽⁷⁾	1,000,000			1,000,000
Francophone Summits	19,297		13,800	5,497
Military purchases excess funds deposit	47,531,315	21,703,592		69,234,907
Less: securities held in trust	47,531,315		21,703,592	69,234,907
		21,703,592	21,703,592	
	1,019,297	21,703,592	21,717,392	1,005,497
Solicitor General (Public Safety and Emergency Preparedness)—				
Joint research and development projects	3,016,041	5,678,807	6,730,226	1,964,622
Royal Canadian Mounted Police—				
Joint research and development projects	167,893	16,196	56,365	127,724
Seized assets—Canadian funds	785,833		131,866	653,967
	3,969,767	5,695,003	6,918,457	2,746,313
Veterans Affairs—				
Shared-cost agreements	14,780		11,508	3,272
Western Economic Diversification—				
Jobs and economic restoration initiative		5,296	5,296	
Total	2,197,380,297	1,622,183,042	2,363,085,443	1,456,477,896
Less: consolidation adjustment ⁽⁸⁾	(8,550,700)		23,334,118	14,783,418
Total other accounts	2,205,930,997	1,622,183,042	2,386,419,561	1,441,694,478
Total other specified purpose accounts	4,545,987,695	1,896,333,689	2,547,189,249	3,895,132,135

(1) Formerly part of the Department of Human Resources Development.

(2) Formerly shown under two different account name, National Archives of Canada—Donation and National Library—Special Operating Account.

(3) Formerly part of the Department of Foreign Affairs and International Trade.

(4) Part of this account is split between Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade).

(5) Includes an amount of \$1,000 as per Vote 6b, *Appropriation Act No. 4, 2003-2004*.

(6) In 2003-2004, this account was shown under the Department of Transport.

(7) In 2003-2004, this account was shown under the Treasury Board Secretariat.

(8) Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Insurance company liquidation

This account was established to record receipts and disbursements resulting from the liquidation of the estate, of various insurance companies for which the Superintendent of Financial Institutions is the court appointed liquidator.

Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service, for the payment of certain death benefits. No new contracts have been entered into since 1954, when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively. As of April 1st, 1997, the Department of Human Resources and Skills Development assumed responsibility for the administration and the actuarial valuation of the *Civil Service Insurance Act*.

The number of policies in force as of March 31, 2005 was 1,526 and the average age of the policyholders was 86.3 years. During the year, premiums of \$3,337 were received. Death benefits, settlement annuities and premium refunds of \$466,452 were paid during 2004-2005.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefits provided under the Act are estimated at \$6,755,144 as at March 31, 2005. The assets as at March 31, 2005 are \$6,639,847. The deficit as at March 31, 2005 is therefore \$115,297. Pursuant to subsection 16(3) of the *Civil Service Insurance Regulations*, an amount of \$115,297 has therefore been credited to the Account from the Consolidated Revenue Fund in 2004-2005.

Regular force death benefit account

This account was established by the *Canadian Forces Superannuation Act*, to provide life insurance to contributing members and former members of the Canadian Forces. Receipts and other credits consist of: (a) contributions by participants; (b) Government's contribution paid in respect of participants who, at the time of death, were members of the regular force, or who were elective regular force participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*; (c) single premiums payable by the Government in respect of regular force participants who became entitled to a basic benefit of \$5,000 without contribution; and, (d) interest.

Payments and other charges consist of: (a) benefits paid in respect of participants who, at the time of death, were members of the regular force, or who were elective regular force participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular force; (b) benefits paid in respect of elective regular force participants, to whom pensions were not payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular force; and, (c) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 6.34

REGULAR FORCE DEATH BENEFIT ACCOUNT

	2004-2005	2003-2004
	\$	\$
Opening balance	192,898,346	193,076,338
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	13,056,123	12,804,177
Government's contribution	1,792,319	2,025,056
Single premiums payable by the Government in respect of regular force participants who became entitled to a basic benefit of \$5,000 without contribution	618,089	653,581
Interest	15,149,273	15,517,088
	30,615,804	30,999,902
	223,514,150	224,076,240
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular force, or who were elective regular force participants	27,415,790	31,177,894
Closing balance	196,098,360	192,898,346

Public Service death benefit account

This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

The account is credited with: (a) contributions by employees; (b) contributions by the Government and Public Service corporations; and, (c) interest. Payments and other charges represent: (a) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, (b) benefits of \$10,000 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for \$10,000 death benefit coverage for life has been made.

TABLE 6.35

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	2004-2005	2003-2004
	\$	\$
Opening balance.....	2,100,375,954	1,998,277,095
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	63,750,919	61,554,346
Government—		
General.....	7,397,981	7,305,629
Single premium for \$10,000.....	1,343,749	1,256,548
Public Service corporations	835,829	811,248
Interest.....	167,449,737	163,384,196
	240,778,215	234,311,967
	2,341,154,169	2,232,589,062
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General.....	88,676,074	87,557,810
Life coverage for \$10,000.....	40,537,332	44,572,812
Other death benefit payments	73,965	82,486
	129,287,371	132,213,108
Closing balance	2,211,866,798	2,100,375,954

Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial adjustment as at March 31, 2004 of \$4,781 was charged to the account during the year and was credited to revenues. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans insurance fund

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2004 of \$172,545 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

Canadian Agricultural Income Stabilization (formerly Net Income Stabilization Account)

On December 11, 2003, the Minister of Agriculture and Agri-Food Canada announced that the Agricultural Policy Framework (APF) has received the necessary signatures required for the implementation. This resulted in the launching of the Canadian Agricultural Income Stabilization (CAIS) program and the ending of the Net Income Stabilization Account (NISA) program after the 2002 stabilization year.

This NISA program was established by section 15 of the *Farm Income Protection Act* and the Federal/Provincial Agreement establishing the Net Income Stabilization Account Program, to help participating producers of qualifying agricultural commodities achieve long term improved income stability. The Program allows participants to deposit funds up to predetermined limits into an account held at a participating financial institution, and receive matching contributions from the federal and provincial governments.

The federal government and the provinces have approved the wind down of the NISA program at the end of the 2002 stabilization year. Participants will then have a maximum of five years, with minimum of 20 percent annual withdrawals of the balance of their accounts, to withdraw their funds from the Program.

The CAIS program is designed to help producers protect their farming operation from both small and large drops in income. In general, individuals or entities that derive income from primary production of agricultural commodities, as defined by the program, are eligible to participate in the CAIS program. The CAIS program and Production Insurance are the two main programs under the Business Risk Management component of the APF.

The program payments are based on declines in reference margins and are shared 60/40 with the provinces for which the Administration delivers. The provinces are invoiced by the Administration for their 40 percent share of the contributions which are held in a specified purpose account and drawn down as applications are processed.

The account records the following transactions relating to the Consolidated Revenue Fund:

- (a) Government matching contributions on NISA participant matchable deposits, for the 2002 stabilization year, with the exception of Alberta, the federal and provincial governments provided base matching contributions equal to two thirds and one third, respectively of participant matchable deposits. The federal Government contributed the full 3 percent for Alberta;
- (b) interest paid by the federal Government on NISA funds held in the Consolidated Revenue Fund, at rates and in accordance with terms and conditions determined by the Minister of Finance;
- (c) interest paid by participating financial institutions on funds held for participants, at rates set by negotiation between the participant and the financial institution;
- (d) The provincial share of CAIS funds received to cost/share payments to producers.

Shared-cost agreements—Canadian Food Inspection Agency

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Automated Quality Testing—Private sector

The purpose of the account is to develop new, rapid, automated testing methods to determine the quality of grain and to commercialize them. This project is funded at least 50% from the private sector. The authority comes from Treasury Board minute N°. 827824 as at February 10, 2000.

Federal/provincial agreement—Advance account

This account was established to record deposits from non-federal partners for their share of costs under various projects. Monies are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

Deposits/Disbursements—Worker's Compensation Board

This account was established under the authority of the *Canada Customs and Revenue Agency Act* and the *Worker's Compensation Act*, to enable the Canada Customs and Revenue Agency to record and forward on daily basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the Agency and the Board.

Miscellaneous projects deposits—Canadian Heritage

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Special Operating Account (formerly National Archives of Canada—Donations and National Library—Special Operating Account)

This account was established pursuant to section 18 of the *Library and Archives of Canada Act*, which also directed that (a) the account be credited with all monies received for the purpose of the Library and Archives Canada by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

Advance account—Telefilm Canada

This account was established pursuant to section 19 of the *Telefilm Canada Act*, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

Immigrant investor program

This account was established to record the receipt and disbursement of amounts received under the Immigrant Investor Program in accordance with section 12(2) of the *Immigration and Refugee Protection Act* and section 91(d) of the *Immigration and Refugee Protection Regulations*. This program allows qualified immigrants to gain permanent residence in Canada by making an investment in the Canadian economy.

Miscellaneous projects deposits—Environment

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Miscellaneous projects deposits—Parks Canada Agency

This account was established to record contributions received from organizations and individuals for various projects.

Common school funds—Ontario and Quebec

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,889, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

Foreign claims fund

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: (a) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

War claims fund—World War II

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record monies received from the Custodian of Enemy Property or from other sources, and payments: (a) to eligible claimants for compensation in respect of World War II; (b) of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, (c) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Federal/provincial cost-sharing agreements

This account was established to record the deposit of monies received from the provinces for cost-sharing programs according to official signed agreements.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Sales of seized assets

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Monies so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

Canada Foundation account

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record monies received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

Financial assistance to Canadians abroad

This account was established to record monies received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

Funds from non-governmental organizations—Foreign Affairs and International Trade (Foreign Affairs)

This account was established to record monies received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

Shared-cost projects—Foreign Affairs and International Trade (Foreign Affairs)

This account was established to record monies received from organizations outside the Government of Canada accounting entity for shared-cost projects.

Shared-cost projects—International conferences

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects concerning International Conference Agreements.

Funds from non-governmental organizations—Foreign Affairs and International Trade (International Trade)

This account was established to record monies received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

Shared-cost projects—Foreign Affairs and International Trade (International Trade)

This account was established to record monies received from organizations outside the Government of Canada accounting entity for shared-cost projects.

Shared-cost agreements—NAFTA Secretariat, Canadian Section

This account was established to record monies received from the United States and the Mexican Section of the NAFTA Secretariat, for the development and administration of common information management systems.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account was established to record moneys received at the dissolution of the Canadian Sports Pool Corporation which are to be used to pay any liabilities of the Corporation.

During the year, the account was closed.

Collaborative research projects

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Health

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

Pan American Health Organization

This account was established to record funds for a collaborative laboratory and epidemiology strengthening project for the prevention and control of selected enteric pathogens and their antibiotic resistance pattern in the region of the Americas. It also includes a project to strengthen epidemiological and laboratory infrastructure for the diagnosis and surveillance of S. pneumonia in support of vaccine development.

During the year, the account was closed.

World Health Organization

This account was established to record funds received from the World Health Organization, for scientific projects.

Federal/provincial shared-cost project—Human Resources and Skills Development

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)

This account was established to record advance payments received from provincial governments to cover their share of the costs of the ICEMS Project. Advance payments are made pursuant to the ICEMS Framework Agreement. The costs incurred are charged to the account and any unexpended funds will be returned to provinces at the end of the project.

Labour standards suspense account

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees. Wages are paid out when employees are located or when employees contact the department for payment.

PanAsia Research and Development Grants Program

This account was established to record monies being administered on behalf of the International Development Research Centre for various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The project addresses the region's economic, social and environmental problems.

During the year, the account was closed.

Shared-cost agreements—Canadian Centre for Occupational Health and Safety

This account represents monies contributed to a joint federal/provincial sponsored inquiries services provided by Canadian Centre for Occupational Health and Safety.

During the year, the account was closed.

Federal/provincial shared-cost project—Human Resources Development (Social Development)

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purpose and include the following:

- (a) Quebec fur account—This account was established to record moneys received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.

(b) Off-reserve housing program—Personal Contributions—This account was established to record personal contributions held in trust until paid to the vendor, builder or legal representative.

(c) Fines—Indian Act—Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law.

Indian band funds—Shares and certificates

This account was established under the *Indian Act*, to record the historical value of Transalta Utilities Ltd shares received as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

Indian moneys suspense account

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

Non-Indian moneys

This account was established to collect "Provincial Mineral Revenues" on behalf of the Province of Saskatchewan and remit the same in the manner as described in an agreement between the two parties. The collection and remittance arrangement is anticipated to terminate upon the expiry or forfeiture of all Replacement Mineral Dispositions or earlier if the Disposition Holders decide to stop drilling. All revenue moneys collected, received or held by the Crown for the use and benefit of the First Nations or its members cease to be Indian moneys and must be transferred to the First Nations. Moneys must be held separately in a non-Indian moneys account. This account is interest bearing.

Canada/Provinces Business Service Centre

This account was established to record monies received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

Income from securities in trust—Bankruptcy and Insolvency Act

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Petro-Canada Enterprises Inc—Unclaimed shares

This account was established by Section 227 of the *Canada Business Corporation Act* to record the liability to shareholders who have not presented their shares for payment.

Securities in trust—Bankruptcy and Insolvency Act

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Shared-cost/joint project agreements—Research

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Shared-cost projects—Industry

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Unclaimed dividends and undistributed assets—Bankruptcy and Insolvency Act

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up Act*, pending distribution.

Radarsat

This account was established to record moneys received for both cost-sharing and advance payments for Radarsat scenes.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record the liability to other organizations.

Project deposits—Statistics Canada

This account was established to record deposits received from outside parties to secure payments for special statistical services.

Special account—Courts Administration Service (Federal Court and Federal Court of Appeal)

This account was established to maintain accounts on behalf of litigants before the Federal Court and Federal Court of Appeal. These accounts record the moneys paid into the Federal Court and Federal Court of Appeal, pursuant to an order of the Courts, rules of the Courts or statutes, to be held pending payment of such moneys, in accordance with an order/judgment of these Courts.

Foreign governments

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

Joint research and development projects—National Defence

This account was established to record funds received from the private sector through collaborative relationships where the work is shared between the government and the private sector laboratory.

Non-government agencies

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

North Atlantic Treaty Organization (NATO)—Infrastructure projects

These accounts were established to record funds received from NATO to cover (a) NATO infrastructure projects implemented by Canada, and, (b) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for selected programs which encourage the use of natural gas for vehicles.

Newfoundland Offshore Revenue Account

This account was established pursuant to section 214 of the *Canada-Newfoundland Atlantic Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Newfoundland offshore area with the Province of Newfoundland. Certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Newfoundland are charged thereto.

Nova Scotia Offshore Revenue Account

This account was established pursuant to section 219 of the *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Nova Scotia offshore area with the Province of Nova Scotia. Certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Nova Scotia are charged thereto.

Shared-cost agreements—Research—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private industries and other governments for joint projects or shared-cost research agreements.

Shared-cost projects—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private organizations and other governments for cost-sharing scientific projects.

Security equipment purchases

Funds deposited in this account by licensees are used to provide for payment of purchases of security equipment for the licensees' facilities in accordance with security arrangements mandated pursuant to the *Nuclear Safety and Control Act*.

Installation of specialized monitoring equipment

The purpose of this account is to hold funds provided by the International Atomic Energy Agency (IAEA). These funds are expended towards a joint Canadian Nuclear Safety Commission (CNSC) and International Atomic Energy Agency (IAEA) project for the installation of specialized monitoring equipment occurring at four of Canada's nuclear generating facilities pursuant to the *Nuclear Safety and Control Act* and Canada's International Obligations under Safeguards.

Crown Corporation Trusts—Donations

This account was established to record, on a temporary basis, (a) donations intended for the development and operations of the Downsview Park, Toronto; and, (b) donations from private sector entities to support the Old Port of Montreal.

Shared-cost projects—Media travel expenses

This account record medias' (non-governmental organizations) reimbursements for travel arrangement services rendered to them.

Credit card—Special project fund

This account was established to record funds received from American Express (AMEX) to improve the Travel Program.

Francophone Summits

This account was established to record moneys granted since 1994 by the «Agence de la Francophonie (Paris)» for completing projects involving the industrialization of the French language and partner languages as well as the promotion of new French terms in both scientific and technical fields.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Joint research and development projects—Solicitor General (Public Safety and Emergency Preparedness)

This account was established to record funds received to conduct joint research and development projects.

Joint research and development projects—Royal Canadian Mounted Police

This account was established to record monies received from other government organizations in order to share costs incurred under various research project agreements.

Seized assets—Canadian funds

This account was established to record moneys seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.

Shared-cost agreements—Veterans Affairs

This account was established to record transactions relating to share of costs incurred under federal/provincial cost-sharing agreements and funding for research projects.

Jobs and economic restoration initiative

This account was established through a federal-provincial cost-shared program designed to help prevent permanent job loss in flood affected areas and to restore economic activity.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Canada Pension Plan have been prepared by management of Social Development Canada in accordance with the Canadian generally accepted accounting principles for the public sector.

Management is responsible for the integrity and objectivity of the data in these financial statements, including the amounts which must, of necessity, be based on best estimates and judgments. The financial information presented throughout the *Annual Report* is consistent with the financial statements.

In support of its responsibilities, management has developed and maintains systems of internal control and supporting procedures. They are designed to provide reasonable assurance that assets are safeguarded, recorded and properly maintained and transactions are properly authorized and are in accordance with the *Canada Pension Plan* and *Financial Administration Act* and accompanying regulations. These controls include the establishment of an organizational structure that provides a well-defined division of responsibilities and accountability, the selection and training of qualified staff, and the communication of policies and guidelines throughout the organization. Internal controls are reviewed and evaluated by both internal and external auditors in accordance with its respective audits. Management also reviews the recommendations of its internal and external auditors for improvements in internal controls.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, has conducted an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and has reported to the Minister of Social Development.

DAVID BAXTER
*Comptroller
Social Development Canada*

NICOLE JAUVIN
*Deputy Minister
Social Development Canada*

August 25, 2005

AUDITOR'S REPORT

TO THE MINISTER OF SOCIAL DEVELOPMENT

I have audited the statement of net assets of the Canada Pension Plan as at March 31, 2005 and the statements of changes in net assets and cash flow for the year then ended. These financial statements are the responsibility of the management of Social Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Canada Pension Plan as at March 31, 2005 and the changes in its net assets and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 25, 2005

Canada Pension Plan—Continued

CANADA PENSION PLAN

STATEMENT OF NET ASSETS

AS AT MARCH 31

(in millions of dollars)

	2005	2004
Assets		
Investments		
CPP Investment Fund—at fair value (Note 4)		
Provincial and territorial bonds.....	16,693	25,397
Canada bonds.....	2,641	4,070
CPP Investment Board—at fair value (Note 6).....	58,722	32,894
Cash		
Deposit with Receiver General for Canada	2,771	7,483
Receivables		
Contributions	2,278	1,946
Accrued interest.....	550	862
Régime des rentes du Québec	30	28
Beneficiaries (Note 7).....	36	36
	83,721	72,716
Liabilities		
Accounts payable.....	32	55
Accrued pensions and benefits	52	51
Taxes due to Canada Customs and Revenue Agency.....	84	
CPP Investment Board's liabilities, net of its other assets.....	142	99
	310	205
Net assets.....	83,411	72,511
Net assets, represented by:		
Canada Pension Plan Investment Fund.....	19,334	29,467
Accumulated transfers to CPP Investment Board (Note 5)	50,627	29,824
Accumulated net gain from Investment Board's operations	7,953	2,971
Canada Pension Plan Account (Note 8)	2,771	7,483
CPP receivables, net of liabilities.....	2,726	2,766
Net assets.....	83,411	72,511

Contingencies (Note 12)

The accompanying notes are an integral part of these financial statements.

Approved by Social Development Canada:

DAVID BAXTER

*Comptroller**Social Development Canada*

NICOLE JAUVIN

*Deputy Minister**Social Development Canada*

Canada Pension Plan—Continued

CANADA PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	2005	2004
Net assets, beginning of year	72,511	57,251
Increase in assets		
Contributions (Note 9)	28,941	28,029
Investment income (Note 10)	6,108	10,248
	35,049	38,277
Decrease in assets		
Pensions and benefits		
Retirement	16,822	15,880
Survivors	3,333	3,194
Disability	2,926	2,850
Disabled contributor's child	258	257
Death	249	255
Orphan	216	213
Net overpayments	(41)	(42)
	23,763	22,607
Administration costs (Note 11)	386	410
	24,149	23,017
Increase in net assets	10,900	15,260
Net assets, end of year	83,411	72,511

The accompanying notes are an integral part of these financial statements.

Canada Pension Plan—Continued

CANADA PENSION PLAN

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	2005	2004
Cash flow provided by operating activities		
Cash receipts:		
Contributions	28,609	27,714
Interest from CPP Investment Fund	2,071	2,572
Interest on deposit with Receiver General for Canada	135	188
Recoveries from Régime des rentes du Québec	265	288
Recoveries from beneficiaries	41	37
	31,121	30,799
Cash payments:		
Pensions and benefits	(23,718)	(22,634)
Repayments to Régime des rentes du Québec	(268)	(251)
Administration costs	(409)	(430)
	(24,395)	(23,315)
	6,726	7,484
Cash flow used in investing activities		
Transfers to CPP Investment Board		
(including interest collected on its behalf)	(18,668)	(8,134)
Transfers from CPP Investment Board	6,669	
Disposals of bonds net of reinvestments - CPP Investment Fund	561	1,040
	(11,438)	(7,094)
Net increase/(decrease) in the deposit with		
Receiver General for Canada	(4,712)	390
Deposit with Receiver General for Canada,		
beginning of year	7,483	7,093
Deposit with Receiver General for Canada,		
end of year	2,771	7,483

The accompanying notes are an integral part of these financial statements.

Canada Pension Plan—ContinuedNOTES TO FINANCIAL STATEMENTS
MARCH 31, 2005**1. Description of the Canada Pension Plan****(a) Description of the CPP**

The Canada Pension Plan (CPP) is a federal/provincial plan established by an Act of Parliament in 1965.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime des rentes du Québec, a comparable program. The Plan's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death.

The Minister of Social Development is responsible for the administration of the *Canada Pension Plan* (the *CPP Act*); the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, pension and benefit levels and funding policy.

The financial activities of the Canada Pension Plan are recorded in the CPP Account (Note 8). The plan assets are held by the CPP Investment Fund (Note 4) and the CPP Investment Board (Note 6). The financial transactions affecting the Account and the Investment Fund are governed by the *CPP Act* and regulations. The Investment Board's transactions are governed by the *Canada Pension Plan Investment Board Act* and the accompanying regulations.

As stated in the *CPP Act*, changes to this Act require the approval of at least two-thirds of the provinces having, in the aggregate, not less than two-thirds of the population of all included provinces.

(b) Financing

CPP is financed by contributions and investment returns. Employers and employees pay contributions equally to CPP. Self-employed workers pay the full amount.

CPP was designed initially to be financed on a pay-as-you-go basis, which means that the Plan would operate on a current basis with pensions and benefits being paid out of current contributions. With changes made to the Act in 1997, CPP is now intended to be funded on a "steady-state"—basis that is, combined contributions of 9.9 percent of pensionable earnings will provide a capitalization level of 25 percent of the Plan's liability within about 15 years.

From 1966 to 1986, the combined employer-employee contribution rate remained at 3.6 percent of pensionable earnings. In 1987, it was raised to 3.8 percent and

increased yearly by 0.2 percent to reach 5.6 percent in 1996. In the years 1997 to 2003, the combined contribution rate was increased annually to reach 9.9 percent. The maximum combined contribution for 2005 was \$3,722 (2004 - \$3,663).

The *CPP Act* provides that an actuarial report shall be prepared every three years for purposes of the review of the financial state of the CPP by the Minister of Finance and his provincial counterparts. The *Twenty-first Actuarial Report of the Chief Actuary of the Office of the Superintendent of Financial Institutions* was tabled on December 8, 2004. The CPP is financially sound and the 9.9 percent combined employee-employer contribution rate reached in 2003 is expected to be sufficient to sustain the Plan in the face of an aging population.

A number of assumptions such as long term rate of return on assets, inflation rate, mortality rates, increase in salary and benefit rates, among other things, were used in the 21st CPP Actuarial Report. These assumptions reflect best estimates of future economic and demographic events. The next actuarial report as at December 31, 2006 is expected to be completed by December 2007.

(c) Net assets of the Plan

The net assets of the Plan are composed of the deposit with the Receiver General for Canada, and investments held by the CPP Investment Fund and the CPP Investment Board. They represent funds accumulated for the payment of pensions, benefits and administration costs. This amount does not cover the actuarial present value of accrued pensions and benefits. As at March 31, 2005, the net assets of the Plan are of \$83 billion (2004 - \$72.5 billion). This amount represents approximately 3.5 times the total of pensions and benefits in 2005 (2004 - 3.2 times). According to the 21st Actuarial Report, this is expected to grow to 5.6 times by 2021.

(d) Pensions and benefits

Retirement pensions—A retirement pension is payable to each contributor at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount may be reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. This adjustment cannot exceed 30 percent. The maximum new monthly pension payable at age 65 in 2005 is \$828.75 (2004 - \$814.17).

Disability benefits—A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to

Canada Pension Plan —Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2005—Continued

be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum new monthly disability benefit in 2005 is \$1,010.23 (2004 - \$992.80).

Survivor's benefits—A survivor's benefit is payable to the spouse or common-law partner (the beneficiary) of a deceased contributor, according to the provisions of the Act. For a beneficiary under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A beneficiary between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For beneficiaries aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum new monthly benefit payable to a beneficiary in 2005 is \$497.25 (2004 - \$488.50).

Disabled contributor's child and orphan benefits—According to the provisions of the Act, each child of a contributor who is receiving disability benefits or who died is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2005 is \$195.96 (2004 - \$192.68).

Death benefits—According to the provisions of the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts either to 10 percent of the maximum pensionable earnings in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2005 is \$2,500 (2004 - \$2,500).

Pensions and benefits indexation—As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2005 is 1.7 percent (2004 - 3.2 percent).

2. Significant accounting policies

(a) Basis of presentation

These financial statements present the financial position, the changes in net assets and the cash flows of the Canada Pension Plan. They include the financial position of the CPP Investment Board and the results of its operations. These financial statements are prepared in accordance with Canadian generally accepted accounting principles for public sector entities and conform to the disclosure and accounting requirements of the *CPP Act*.

These financial statements do not provide information on the actuarial estimates required to meet future obligations of the CPP since the CPP Act does not require that the pensions and benefits be pre-funded.

The CPP, which is under joint control of the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

(b) Valuation of investments

Investments are stated at fair value.

Fair value is the amount of the consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

Bonds held by the CPP Investment Fund and the CPP Investment Board—The fair value is determined by calculating the present value of bonds' projected cash flows. The discount rate used is based as appropriate on the provincial, territorial or Government of Canada market rates. The fair value includes a further discount for the non-marketable, non-transferable, and rollover characteristics of the bonds.

Bonds issued by the provincial and territorial governments can be redeemed prior to maturity at the option of these governments or renewed for another 20 years. There are distinct calculation methods for bonds early redemption or renewal that do not take into consideration the non-marketable and non-transferable characteristics.

Any early redemption or renewal could therefore result in transactions at amounts that differ from the recorded fair value of the bonds.

Other investments held by the CPP Investment Board—The fair value is determined as follows: quoted market prices for publicly traded equities and unit values for pooled funds. Unit values reflect the quoted market prices of the underlying securities.

In the case of private equity investments, where quoted market prices are not available, fair value is determined annually, commencing after the first year of ownership, based on carrying values and other relevant information reported by external managers of the limited partnerships or funds in which the investments are made. These carrying values are determined by the external

Canada Pension Plan —Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2005—Continued

managers using accepted industry valuation methods. These methods include considerations such as earnings multiples of comparable publicly traded companies, discounted cash flows and third party transactions, or other events which suggest material impairment or improvement in the value of the investment. On a quarterly basis, when, there is evidence of a significant change in fair value, the valuation is adjusted, as appropriate. In the first year of ownership, cost is generally considered to be an appropriate estimate of fair value for private equity investments and infrastructure funds, unless there is an indication of permanent impairment of value.

The fair value of private market investments in real estate properties is determined annually, commencing after the first year of ownership, using accepted industry valuation methods, such as discounted cash flows and comparable purchase and sales transactions. In the first year of ownership, cost is generally considered to be an appropriate estimate for fair value of real estate unless there is an indication of permanent impairment of value. Debt on real estate investments is valued using discounted cash flows based on current market yields for instruments with similar characteristics.

Fair value for over-the-counter derivatives such as swaps and forward contracts is determined based on market prices for underlying assets. Fair value of exchange-traded futures is based on quoted market prices.

Money market securities are recorded at cost which, together with accrued interest income, approximates fair value.

(c) Contributions

Contributions include CPP contributions earned for the year. The Canada Customs and Revenue Agency collects contributions and measures them using the assessment of tax returns. In determining the amount of contributions earned for the year, the Agency considers cash received and contributions assessed, and makes an estimate for contributions related to tax returns not yet assessed. This estimate is subject to review and adjustments. Adjustments, if any, are recorded as contributions in the year they are known.

(d) Investment income recognition

CPP Investment Fund income is recorded on the accrual basis and includes unrealized gains and losses on bonds held at the end of the year.

CPP Investment Board's net income from operations represents the Investment Board's investment income, less investment and administrative expenses. Investment income is recorded on the accrual basis and includes realized gains and losses on disposal of investments, unrealized gains and losses on investments held at the end of the year, dividend income (recognized on ex-dividend date), interest income, distributions from partnerships and trusts, and net operating income from private market real estate investments.

Realized gains and losses on investments sold during the year represent the difference between sale proceeds and cost, less related costs of disposition. Unrealized gains and losses represent in the difference between fair value and cost of investments. The current year unrealized gains and losses represent the year-over-year change in this difference.

(e) Translation of foreign currencies

Transactions in foreign currencies are recorded at the rates of exchange prevailing on the transaction date. Investments denominated in foreign currencies and held at the year end are translated at exchange rates in effect at the year end date. The resulting realized and unrealized gains and losses are included in investment income.

(f) Pensions and benefits

Pensions and benefits are recorded when payable.

(g) Net overpayments

Net overpayments are composed of overpayments of pensions and benefits that were established during the year less remissions of debts granted.

(h) Administration costs

Administration costs are recorded in the year to which they relate.

(i) Use of estimates

The preparation of financial statements in accordance with the Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses for the year. Actual results could differ from these estimates. The most significant estimates are related to contributions, allowance for doubtful accounts, the fair value of the bonds held by the CPP Investment Fund and the fair value of investments held by the CPP Investment Board.

Canada Pension Plan —Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2005—Continued

3. Implementation of the legislative amendment

Legislation to amend the *Canada Pension Plan* and the *Canada Pension Plan Investment Board Act* came into force on April 1, 2004. The amended legislation and a related administrative agreement provide for the transfer of CPP assets, that were administered by the federal government, to the CPP Investment Board, beginning in 2004. These assets consist of the bonds held by the CPP Investment Fund and a portion of the Deposit with the Receiver General for Canada. The CPP Investment Board, and the federal government have signed an agreement governing the process for the transfer of the assets.

The bonds will be transferred to the CPP Investment Board over a three year period beginning in May 2004. Funds on Deposit with the Receiver General for Canada will be transferred over a period of twelve months beginning in September 2004.

The amended legislation and related administrative agreement also provide for the weekly transfer of any amounts held in the Canada Pension Plan Account to the CPP Investment Board that exceed the immediate obligations of the CPP.

4. Investments held by the CPP Investment Fund

The Canada Pension Plan Investment Fund was established in the accounts of Canada by the *CPP Act* to record the Plan's investments in bonds of the provinces, territories and Canada. The CPP Investment Fund's bond portfolio is administered by the federal Department of Finance.

Until the end of 1997, the investments in provincial, territorial and federal government bonds were made with the cash on hand in excess of the Plan's forecast three-month operating requirement. These bonds were not marketable and had a 20-year term (or less) as fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Office of the Superintendent of Financial Institutions. The interest rate on the bonds was determined by the Minister of

Finance based on the average yield to maturity of all outstanding Government of Canada obligations with terms of 20 years or more. When these bonds matured, funds not required for payment of pensions and benefits were re-invested in new bonds.

Since 1998, a maturing provincial or territorial bond may be re-invested in a new bond only once for a term of 20 years, if both the issuer asks to do so and the operating balance is sufficient to pay current pensions and benefits. Excess funds not re-invested are transferred to the CPP Investment Board.

The re-invested bonds remain not marketable and bear interest at a rate fixed by the Minister of Finance. The interest rate is substantially the same rate that the province would pay if it were to borrow the same amount for the same term through the issuance of a bond on the public capital markets. Interest earned on the investments is paid semi-annually to the CPP Account.

During the year, all disposals of bonds were made, at maturity date, at face value. The bonds are redeemable in whole or in part before maturity. Since January 31, 2001, the provinces and territories are permitted to redeem their bonds held by the CPP Investment Fund prior to their maturity at a value equivalent to market value. No bonds were redeemed by the provinces and the territories prior to maturity during the year ended March 31, 2005 (2004 - none).

In accordance with the amended legislation and the related administrative agreement, the bonds held by the CPP Investment Fund will be transferred to the CPP Investment Board on a monthly basis as explained in note 3. As at March 31, 2005, 11/36th of the Investment Fund was transferred (approximately \$8.8 billion).

The bonds held by the CPP Investment Fund are exposed to interest rate risk. Interest rate risk refers to the risk of an adverse change in the fair value of the bonds as a result of an unfavourable movement in market interest rates.

Canada Pension Plan —Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2005—Continued

The following table provides information on disposals, re-investments, unrealized gains/(losses) of bonds as well as bonds transferred to the CPP Investment Board and the remaining balance held by the CPP Investment Fund:

CPP INVESTMENT FUND

(in millions of dollars)

	March 31, 2004 at cost	Disposals	Re-investments	March 31, 2005 at cost	March 31, 2005 at fair value	March 31, 2004 at fair value
Newfoundland and Labrador	633	47	47	633	698	714
Prince Edward Island	140	11	11	140	155	159
Nova Scotia	1,079	86	86	1,079	1,196	1,232
New Brunswick	834	67	67	834	921	940
Quebec	96	5	5	96	108	111
Ontario	10,233	1,133	1,133	10,233	11,377	11,687
Manitoba	1,002	119		883	997	1,167
Saskatchewan	1,082	104		978	1,095	1,241
Alberta	3,144	339	78	2,883	3,253	3,661
British Columbia	3,934	355	199	3,778	4,234	4,481
Yukon Territory	4			4	4	4
Canada	22,181	2,266	1,626	21,541	24,038	25,397
	3,352	17		3,335	3,803	4,070
	25,533	2,283	1,626	24,876	27,841	29,467
CPP Investment Board's share	*	(237)	(141)	(7,601)	(8,507)	
CPP's share	25,533	2,046	1,485	17,275	19,334	29,467

* CPP transferred to CPP Investment Board bonds with a cost of \$7,697 during the year ending March 31, 2005.

In order to reflect the non-marketable and non-transferable characteristics of the bonds, an additional discount factor has been used in determining the fair value. The use of this additional discount factor reduced the reported fair value by \$1.19 billion (1.26 billion in 2004). The following

schedule presents the fair value of the bonds by maturity dates and the average annual rate of return on bonds currently held based on current effective yields for similar type bonds:

	2005		2004	
	(in millions of dollars)			
	Investments at fair value	Effective yield	Investments at fair value	Effective yield
Investments maturing				
Within 1 year	1,620	5.26%	2,254	5.31%
1 to 5 years	7,268	5.01%	10,812	4.62%
Over 5 years	10,446	5.54%	16,401	5.35%
Total—Investments	19,334		29,467	
Average effective yield on investments		5.32%		5.08%

Canada Pension Plan —Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2005—Continued

5. Accumulated transfers to the CPP Investment Board

	2005	2004
	(in millions of dollars)	
Accumulated transfers, beginning of year	29,824	21,690
Transfers of bonds titles and accrued interest	* 8,804	
Transfers of funds to CPP Investment Board	18,668	8,134
Transfers of funds from CPP Investment Board	(6,669)	
	<u>50,627</u>	<u>29,824</u>

* Based on fair market value at the time of transfer.

6. Investments held by the CPP Investment Board

The Canada Pension Plan Investment Board (CPIB) was established by an Act of Parliament in 1997. The *Canada Pension Plan Investment Board Act* came into force on April 1, 1998. The purpose of the Board is to invest the funds transferred by the CPP in a diversified portfolio of investments.

The Board is designed to operate at arm's length from the government. It is required to be accountable to the public, Parliament (through the federal Minister of Finance), and the provinces and provides regular reports of its activities and the results achieved.

The following schedule provides information on the Board's investments as at March 31:

	2005	2004
	(in millions of dollars)	
Canadian equities, at fair value		
Public markets	21,044	18,046
Private markets	512	282
	<u>21,556</u>	<u>18,328</u>
Non-Canadian equities, at fair value		
Public markets	12,646	7,552
Private markets	2,394	1,530
	<u>15,040</u>	<u>9,082</u>
Total equities (Cost 2005 - \$32,141; 2004 - \$25,034) ..	36,596	27,410
Real return assets		
Public markets real estate	384	350
Private markets real estate	638	432
Private markets infrastructure	230	22
Total real return assets (Cost 2005 - \$1,222; 2004 - \$829)	1,252	804
Nominal fixed income		
Bonds transferred from the CPP Investment Fund	8,507	
Money market securities (Cost 2005 - \$20,614; 2004 - \$4,784) ..	12,067	4,777
Total nominal fixed income	20,574	4,777
Investment receivables (Cost 2005 - \$340; 2004 - \$68)	339	68
Derivatives receivable	240	35
Investment liabilities (Cost 2005 - \$234; 2004 - \$170)	(242)	(171)
Derivatives liabilities	(37)	(29)
Total net investments	<u>58,722</u>	<u>32,894</u>

The CPP Investment Board has established investment policies which set out the manner in which assets shall be invested. In determining its target asset weights, the CPP Investment Board takes into consideration certain assets of the CPP which are held outside the CPP Investment Board.

Canada Pension Plan —Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2005—Continued

Private equity investments

Private equity investments are generally made by buying interests in limited partnership with a typical term of 10 years. The private equity limited partnerships underlying investments represent equity ownerships or investments with the risk and return characteristics of equity.

The CPP Investment Board advances capital to the limited partnerships, a portion of which, commonly referred to as management fees, is used by general partners to select and provide ongoing management support to the underlying companies. Management fees generally vary between 1 percent to 2 percent of the total amount committed to the limited partnerships, and are included as part of the CPP Investment Board's cost of the investments. During the year ended March 31, 2005, management fees totalling \$70 million (2004 - \$64 million) were included in the capital advanced to the limited partnerships and recorded as part of the cost of the investment. As discussed more fully in note 2b), the carrying values of these investments are reviewed at least annually and any resulting adjustments are reflected as unrealized gains or losses in investments income.

Real return assets

As at March 31, 2005, investments total \$780,448,000 in real estate investments (March 31, 2004 - \$611,531,000 and \$230,125,000 in private market infrastructure (March 31, 2004 - \$22,013,000).

The CPP Investment Board obtains exposure to real estate through investments in publicly traded securities and privately held real estate. Private real estate investments are held by a subsidiary and are managed on behalf of the CPP Investment Board by external advisors and managers through co-ownership arrangements. As at March 31, 2005, the subsidiary's share of these investments includes assets of \$638,200,000 (March 31, 2004 - \$431,848,000) and \$241,752,000 of liabilities related to mortgage debt (March 31, 2004 - \$170,797,000), with a weighted average fixed interest rate of 7.64 percent and terms to maturity of two to 16 years.

The CPP Investment Board currently uses limited partnership arrangements to invest in infrastructure. The underlying investments of these limited partnerships represent equity ownerships in entities that invest in infrastructure assets which are expected to provide predictable cash flows. Management fees for infrastructure investments are treated similar to private equity management fees as discussed in the previous section. During the year ended March 31, 2005, management fees included in the capital advanced to the limited partnerships were \$1,777,000 (2004 - \$214,000).

Derivative contracts

A derivative is a financial contract, the value of which is derived from the value of underlying assets, indexes, interest rates or currency exchange rates.

The CPP Investment Board uses derivatives primarily to replicate the return of Canadian and Non-Canadian equities and to manage asset weights and currency exposure. The CPP Investment Board has equity swaps outstanding to exchange money market interest payments for equity returns. The CPP Investment Board also uses exchange-traded futures contracts and foreign exchange forwards to either buy or sell a specified index or currency at a specified price and date in the future. Futures are used to achieve the desired market exposure to equity markets, and foreign exchange forwards to manage currency exposure.

All derivative contracts have a term to maturity of one year or less. Notional amounts of derivative contracts are used to compute the cash flows and for determining the fair value of the contracts. Notional amounts are not recorded as assets or liabilities on CPP's Statement of Net Assets.

The notional amounts and fair value of derivative contracts held as at March 31 are as follows:

	2005		2004	
	(in millions of dollars)			
	Notional amount	Fair value	Notional amount	Fair value
Equity swaps	5,918	206	4,034	9
Equity futures	6,061	(6)	448	(3)
Foreign exchange forwards	2,093	3		
Total	14,072	203	4,482	6

Canada Pension Plan —Continued**NOTES TO FINANCIAL STATEMENTS**

MARCH 31, 2005—Continued

Securities Lending

The CPP Investment Board participates in a securities lending program to enhance portfolio returns. Credit risk associated with the securities lending program is mitigated by requiring the borrower to provide daily collateral in the form of readily marketable investments of greater market value than the securities loaned. As at March 31, 2005, the CPP Investment Board's investments include loaned securities with an estimated fair value of \$1.4 billion (2004 - \$721 million). The fair value of collateral received in respect of these loans is \$1.5 billion (2004 - \$758 million).

CPP Investment Board's Investment Risks

Investments, investments receivables and investments liabilities may be exposed to one or more of the following risks:

Currency Risk

CPP Investment Board is exposed to currency risk through holdings of investments, investment receivables and investment liabilities in various currencies. The net underlying currency exposures, after allocating foreign currency derivatives, as at March 31, 2005 are as follows:

	2005		2004	
	(in millions of dollars)			
Currency	Net exposure	% of total	Net exposure	% of total
Canadian dollar	42,339	72	23,280	71
United States dollar	7,804	13	5,599	17
Euro	3,464	6	1,557	5
British Pound Sterling	2,086	3	932	3
Japanese Yen	1,256	2	698	2
Australian dollar	462	1	137	
Swiss Franc	340	1	349	1
Other	971	2	342	1
	58,722	100	32,894	100

Interest Rate Risk

Interest Rate Risk refers to the effect on the fair value of investments and liabilities due to fluctuations of interest rates. The fair value of the CPP Investment Board's bonds and mortgage debt is affected directly by changes in interest rates.

Market Risk

Market Risk is the risk that the value of an investment will be adversely affected by changes in market prices, whether those changes are caused by factors specific to individual investment or factors affecting all securities traded in the market. The CPP Investment Board mitigates market risk through diversification of its investment portfolio, based on asset and risk limits established in the investment policies.

Credit Risk

The CPP Investment Board limits credit risk by dealing with counterparties that have a minimum credit rating of A or R-1 (short term) as determined by a recognized credit rating agency, where available, or as determined through an internal credit rating process. Credit exposure is limited to maximum amounts as specified in the investment policies.

Liquidity Risk

The CPP Investment Board is exposed to liquidity risk through its responsibility for providing cash management services to the CPP. The CPP Investment Board mitigates liquidity risk through its unsecured credit facilities.

Commitments

The CPP Investment Board has committed to enter into investment transactions, which will be funded over the next several years in accordance with the agreed terms and conditions. As at March 31, 2005, these remaining commitments total \$5.4 billion (2004 - \$3.9 billion). As at March 31, 2005, the organization has made lease commitments of \$20 million (March 31, 2004 - \$21 million) over the next nine years.

Other information

The CPP Investment Board is exempt from Part I tax under paragraph 149(1)(d) of the *Income Tax Act (Canada)* on the basis that all of the shares of the CPP Investment Board are owned by Her Majesty the Queen in right of Canada. The CPP Investment Board's subsidiaries are exempt from Part I tax under paragraph 149(1)(d.2) of the *Income Tax Act (Canada)* on the basis that all of the shares of the subsidiaries are owned by a corporation whose shares are owned by Her Majesty the Queen in right of Canada.

Canada Pension Plan —Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2005—Continued

The CPP Investment Board's audited financial statements for the year ended March 31, 2005 are publicly available and provide details concerning the Board's investment policy, its investments and portfolio returns.

7. Receivables from beneficiaries

	2005	2004
	(in millions of dollars)	
Balance of pensions and benefits overpayments	82	81
Allowance for doubtful accounts	(46)	(45)
	36	36

Social Development Canada has procedures to detect overpayments. During the year, overpayments totalling \$46 million (2004 - \$45 million) were established and remissions of debts totalling \$5 million (2004 - \$4 million) were granted. A further \$41 million was recovered (2004 - \$37 million).

8. Canada Pension Plan Account

The CPP Account was established in the accounts of Canada by the *CPP Act*, to record the contributions, interest, pensions, benefits and administration costs of the Plan. It also records the amounts transferred to or received from the CPP Investment Fund and the CPP Investment Board.

In accordance with the amended legislation and the related agreement, funds on deposit with the Receiver General for Canada will be transferred to the CPP Investment Board on a monthly basis as explained in note 3. As at March 31, 2005, 7/12th of the funds to be transferred (approximately \$3.8 billion) have been transferred. As at March 31, 2005, the Deposit with the Receiver General for Canada is \$2,771 million (2004 - \$7,483 million).

9. Contributions

Contributions for the year are measured by Canada Customs and Revenue Agency (CCRA) using the assessment of tax returns. In determining the amount of contributions earned for the year, the Agency considers cash received and contributions assessed and makes an estimate for contributions related to tax returns not yet assessed.

Actual results may differ from these estimates. Actual contribution amounts for calendar years 2004 and 2005 will only be known once CCRA has processed all employer's and self-employed workers' declarations of contributions for these years. An adjustment for the difference between actual and estimated contributions will be recorded in the fiscal year in which the adjustment is known.

10. Investment income

	2005	2004
	(in millions of dollars)	
CPP Investment Fund income:		
Interest on bonds	1,941	2,500
Investment income/(loss) on bonds	(945)	357
Interest on deposit with the Receiver General for Canada at a weighted-average annual rate of 2.11 percent (2004 - 2.59 percent)	996	2,857
	129	182
CPP Investment Board net income from operations:		
Net unrealized gains	2,182	6,050
Net realized gains	1,762	658
Investment income on bonds	319	
Dividend income	737	504
Other investment income	35	21
Investment and administrative expenses	(52)	(24)
	* 4,983	* 7,209
Investment income	6,108	10,248

* Includes foreign exchange losses of \$867.4 million (2004 - \$392.6 million).

11. Administration costs

	2005	2004
	(in millions of dollars)	
Pension and benefit delivery, accommodation and corporate services		
Social Development Canada	263	
Human Resources and Skills Development Canada	10	
Human Resources Development Canada		309
Collection of contributions (Canada Customs and Revenue Agency)	96	85
Cheque issue and computer services (Public Works and Government Services Canada)	16	15
Actuarial services (Office of the Superintendent of Financial Institutions)	1	1
	386	410

Canada Pension Plan —Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2005—*Concluded*

Administration costs of the CPP represent the cost of services received from a number of federal government departments and an agency. Those costs are based on estimated allocations of costs and are charged to the CPP in accordance with the memoranda of understanding. For the year ended March 31, 2005, pension and benefit delivery, accommodation and corporate services, formerly provided by HRDC, are now provided by SDC and HRSDC following the creation of the two new departments.

12. Contingencies

At March 31, 2005, there were 8,331 (4,403 in 2004) appeals relating to the payment of CPP pensions and benefits. These contingencies are estimated at an amount of \$33 million (\$22 million in 2004). Any award made in favour of beneficiaries will be accounted for as an expense of the period in which the amount becomes determinable.

A class action was filed against the CPP for discrimination against survivors whose same-sex common-law partners died on or after April 17, 1985 and before January 1, 1998. On November 26, 2004, the Court of Appeal for Ontario ruled that eligible class members, whose partners died between April 17, 1985 and January 1, 1998, will be entitled to receive pension payments. On January 25, 2005, both the government and counsel for the class members sought leave to appeal to the Supreme Court of Canada. Both requests for leave were granted on June 23, 2005. At the time of the preparation of the financial statements the Supreme Court of Canada had not yet set a hearing date.

On July 12, 2005, the Ontario Superior Court endorsed the agreement of the Government of Canada and the counsel for the class members to pay interim Survivor's Pensions to class members who currently have an active and complete application with the department. Where the CPP eligibility criteria are met, the interim payment may have a maximum retroactive date of January 1st, 2003. In the event that the Supreme Court of Canada ultimately reverses the decisions of the lower courts, these interim payments would have to be reimbursed to the CPP. The ultimate contingency involved in this class action is still estimated at an amount between \$71 and \$132 million.

13. Related party transactions

In addition to the transactions disclosed in the other notes to the financial statements, the CPP has \$2,278 million (2004 - \$1,946 million) of contributions receivable from the Canada Customs and Revenue Agency and the accounts payable of \$32 million (2004 - \$55 million) to the government of Canada for the administration of the plan.

The CPP enters into transactions with the Government of Canada in the normal course of business at exchange value.

Government Annuities Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements have been prepared by the management of Human Resources and Skills Development Canada in accordance with Canadian generally accepted accounting principles. Management is responsible for the integrity and objectivity of the information in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

The management of Human Resources and Skills Development Canada recognises the responsibility of conducting its affairs in compliance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

The management of Human Resources and Skills Development Canada is responsible for maintaining adequate control systems and the quality of financial reporting. The financial statements have been reviewed and approved by the Department.

The independent auditor, the Auditor General of Canada, conducts an independent audit, in accordance with Canadian generally accepted auditing standards, and expresses her opinion on the financial statements and her report follows.

KAREN JACKSON
Assistant Deputy Minister
Human Resources and Skills Development Canada

TERRY M. HEARN, CMA
Comptroller
Human Resources and Skills Development Canada

June 10, 2005

REPORT OF THE ACTUARY

I have valued the actuarial liabilities in the balance sheet of the Government Annuities Account as at March 31, 2005 and their change in the Account's statement of operations for the year then ended.

As prescribed in the *Government Annuities Regulations*, the valuation was based on the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The valuation assumed a seven percent annual interest rate, also as stipulated in the *Regulations*.

The valuation was conducted in accordance with accepted actuarial principles to the extent that they apply. Significant differences are as follows: first, the Account's assets are in the form of a deposit with the Receiver General for Canada, so actuarial liabilities were based on the present value of future payments discounted at the prescribed interest rate; second, administrative expenses are paid by the government out of general funds, so no provision is made in the valuation; and finally, given the need for a realistic valuation and based on the size and long standing existence of this group of annuitants, there are no added margins for mortality risks.

In my opinion, the valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Luc Taillon
Fellow of the Canadian Institute of Actuaries
Chief Actuary
Human Resources and Skills Development Canada

Gatineau, Canada
June 10, 2005

Government Annuities Account—Continued**AUDITOR'S REPORT**

TO THE MINISTER OF HUMAN RESOURCES AND SKILLS
DEVELOPMENT

I have audited the balance sheet of the Government Annuities Account as at March 31, 2005 and the statements of operations and actuarial liabilities and cash flows for the year then ended. These financial statements are the responsibility of the management of Human Resources and Skills Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 2005

BALANCE SHEET AS AT MARCH 31, 2005
(in thousands of dollars)

ASSETS	2005	2004	LIABILITIES	2005	2004
Deposit with Receiver General for Canada (Note 3)	351,187	379,800	Actuarial surplus due to Canada	261	2,532
Accrued interest due from Canada	26,164	28,454	Actuarial liabilities (Note 4)	377,229	405,744
Accounts receivable	139	22			
	377,490	408,276		377,490	408,276

Contingency (Note 7)

See accompanying notes to the financial statements.

Approved by the Department:

KAREN JACKSON

*Assistant Deputy Minister
Human Resources and Skills Development Canada*

TERRY M. HEARN, CMA

*Comptroller
Human Resources and Skills Development Canada*

Government Annuities Account—Continued

STATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES
FOR THE YEAR ENDED MARCH 31, 2005

(in thousands of dollars)

	2005	2004
Payments and other charges		
Annuity payments.....	54,095	57,330
Premium refunds.....	156	253
Unclaimed annuities.....	320	260
	54,571	57,843
Income		
Interest from		
Canada (Note 3)	26,164	28,454
Premiums (Note 3)	72	32
Other.....	81	63
	26,317	28,549
Excess of payments and other charges over income for the year	28,254	29,294
Actuarial liabilities, beginning of year.....	405,744	437,570
	377,490	408,276
Actuarial surplus due to Canada	261	2,532
Actuarial liabilities, end of year (Note 4)	377,229	405,744
Actuarial liabilities are comprised of:		
Deferred annuities, present value.....	20,027	25,399
Matured annuities, present value	357,202	380,345
	377,229	405,744

See accompanying notes to the financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2005

(in thousands of dollars)

	2005	2004
Cash flows from (used in) operations:		
Payments to annuitants	(54,251)	(57,583)
Unclaimed annuities paid to Consolidated Revenue Fund.....	(320)	(260)
Interest received	28,454	30,612
Premiums received from annuitants	72	32
Other (charges) income	(36)	141
	(26,081)	(27,058)
Actuarial surplus remitted to Consolidated Revenue Fund.....	(2,532)	(3,309)
Decrease in Deposit with Receiver General for Canada	(28,613)	(30,367)
Deposit with Receiver General for Canada, beginning of year.....	379,800	410,167
Deposit with Receiver General for Canada, end of year	351,187	379,800

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2005

1. Authority and purpose

The Government Annuities Account was established in 1908 by the *Government Annuities Act*, as modified by the *Government Annuities Improvement Act*.

The purpose of the *Government Annuities Act* was to assist individuals and groups of Canadians to prepare financially for their retirement by purchasing Government Annuities. In 1975, the *Government Annuities Improvement Act* discontinued future sales of Government Annuity contracts. Annuities are deferred until their maturity date, at which time payments to annuitants begin.

The Account is administered by Human Resources and Skills Development Canada and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

The financial statements of the Government Annuities Account are prepared in accordance with Canadian generally accepted accounting principles. The significant accounting policies are:

(a) Actuarial liabilities

The method utilized to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and regulations.

Actuarial liabilities comprise, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(b) Actuarial surplus/deficit

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is remitted to or recovered from the Consolidated Revenue Fund.

(c) Interest from Canada

Interest from Canada is recorded on the accrual basis and is calculated on actuarial liabilities as prescribed by the *Government Annuities Improvement Act*.

(d) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

Government Annuities Account—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2005—Concluded

(e) Management estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial liabilities, income and the disclosure of contingent liabilities at the date of the financial statements. Despite the use of management's best estimates, it is possible that the amounts for the actuarial liabilities and related accounts could change materially in the near term.

3. Premiums deposited with Receiver General for Canada

Premiums are deposited with the Receiver General for Canada. This deposit earns interest at a rate of seven percent in accordance with the *Government Annuities Improvement Act*. Due to the short-term nature, the carrying value of the deposit with the Receiver General for Canada approximates its fair value.

4. Actuarial liabilities

The *Government Annuities Act* and regulations prescribe the basis upon which actuarial values are to be determined. The regulations require the discounting of expected future payments using an annual interest rate of seven percent. Future payments are to be estimated by using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The Chief Actuary has indicated that these assumptions provide a reasonable estimate of the actuarial liabilities of the Account.

5. Respective roles of the valuation actuary and of the auditor

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated March 1991, it is appropriate to include a description of the respective roles of the actuary and of the auditor with the financial statements. Their respective roles are as follows:

(a) Human Resources and Skills Development Canada's Chief Actuary determines and reports on the amount of actuarial liabilities for annuity contracts issued under the *Government Annuities Act*, as shown in the financial statements. This valuation is conducted in accordance with accepted actuarial principles, as adapted to the circumstances of the Government Annuities Account. The Chief Actuary also ensures that the method used to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and regulations.

(b) The Auditor General of Canada expresses an opinion on the fair presentation of the financial statements prepared by management in accordance with Canadian generally accepted accounting principles. The Auditor General of Canada also expresses an opinion on whether the transactions that come to the auditor's attention are, in all significant respects, in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations. The audit is conducted in accordance with Canadian generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

6. Related party transactions

The Account does not record the value of administrative services, including actuarial services, it receives without charge from Human Resources and Skills Development Canada and other government entities. For the year ended March 31, 2005, the estimated cost of the administrative services received from Human Resources and Skills Development Canada amounted to \$2.6 million (2004—\$2.8 million).

7. Contingency

A lawsuit has been filed against Her Majesty the Queen claiming breach of the government's responsibility to properly administer the transfer of excess payments within the Account. The amount of the claim is \$8.2 million. In management's opinion, the outcome of this action cannot be determined at this time and no provision has been made in the financial statements.

Royal Canadian Mounted Police (Dependants) Pension Fund

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Royal Canadian Mounted Police (Dependants) Pension Fund is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. They include management's best estimates and judgements when appropriate.

Responsibility for the integrity and objectivity of the financial statements rests with the management of the Royal Canadian Mounted Police (Dependants) Pension Fund. In support of its responsibility, management has developed and maintained books, records, internal controls and management practices, designed to provide reasonable assurance as to the reliability of the financial information.

These financial statements have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

GIULIANO ZACCARDELLI
Commissioner

PAUL GAUVIN
*Deputy Commissioner
Corporate Management
and Comptrollership*

July 22, 2005

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC SAFETY AND EMERGENCY
PREPAREDNESS

I have audited the statement of net assets available for benefits of the Royal Canadian Mounted Police (Dependants) Pension Fund as at March 31, 2005 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the net assets available for benefits of the Fund as at March 31, 2005 and the changes in net assets available for benefits for the year then ended in accordance with Canadian generally accepted accounting principles.

Douglas G. Timmins, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 22, 2005

Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AS AT MARCH 31

	2005	2004
	\$	\$
Net assets available for benefits		
Due from the Consolidated Revenue Fund	30,493,751	30,805,139

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Net assets available for benefits, beginning of year	30,805,139	30,919,035
Increase in net assets:		
Interest income on amount due from the Consolidated Revenue Fund	2,404,210	2,477,090
Contributions	8,906	9,723
Total increase in net assets	2,413,116	2,486,813
Decrease in net assets:		
Benefit payments	(2,724,504)	(2,600,709)
Decrease in net assets	311,388	113,896
Net assets available for benefits, end of year	30,493,751	30,805,139

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED MARCH 31

1. Description of the Fund

The following summary description of the Royal Canadian Mounted Police (Dependants) Pension Fund (the Fund) is for general information only. For more complete information, reference should be made to the *Royal Canadian Mounted Police Pension Continuation Act* (the Act). All monetary transactions of the Fund are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (effective 1959) and the related Regulations.

The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

(b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Fund; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

The Act directs the Minister of Finance to have an actuarial valuation of the Fund prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be amounts transferred to the Fund, out of any unappropriated moneys in the CRF, as may be required to re-establish the solvency of the Fund.

(c) Interest income

The Government of Canada credits the Fund with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government Superannuation accounts. The rate is calculated as though the amounts recorded were invested in a notional portfolio of Government of Canada 20 year bonds.

Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31—Continued

(d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Fund.

i) Widow's pension benefit

The widow is entitled to the pension purchased by the member. In many cases the pension benefit equals approximately 1.5 percent of the member's final pension benefit payment multiplied by his years of credited service. The pension benefit is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii) Eligible children's annuities

An annuity, not exceeding 7 percent of the member's final pension payment, is payable to each surviving child eligible in accordance with the provisions of the *Act* at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii) Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. The lump sum amount is equal to the actuarial present value of a pension to a hypothetical surviving widow 20 years older than the member at his death, but not exceeding 75 years of age.

iv) Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

(e) Dividends on death benefits

The *Act* provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments, the Governor in Council may, by order, increase the benefits provided under Part IV of the *Act* in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act*.

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

(f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Fund upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV of the *Act* and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

2. Significant accounting policies

(a) Basis of presentation

These financial statements are prepared in accordance with Canadian generally accepted accounting principles on a going concern basis and present the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund members. They are prepared to assist Fund members and others in reviewing the activities of the Fund for the fiscal period but they do not portray the funding requirements of the Fund.

Due from the Consolidated Revenue Fund is considered a cash equivalent, and accordingly its carrying value approximates fair value.

(b) Services provided without charge

The Fund does not record the value of administrative services it receives without charge from various government departments and agencies. These services include the following:

- financial management and other support services from the Royal Canadian Mounted Police;
- actuarial valuation and other services from the Office of the Superintendent of Financial Institutions; and,
- cheque issue from Public Works and Government Services Canada.

3. Pension obligations

The most recent statutory actuarial valuation was performed as at March 31, 2004 by the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of \$3,686,000. A portion of this surplus was distributed by annual effective increases in the pension amount of 1.5 percent as at April 1, 2005, 2006 and 2007 and by increases to lump sum death benefits and residual payments. The cumulative increase to the basic pension amount was 1,035 percent effective April 1, 2005, 1,052 percent effective April 1, 2006 and 1,069 percent effective April 1, 2007.

Royal Canadian Mounted Police (Dependants) Pension Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31—Concluded

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Fund for the payment of increases in the pension benefits. The average ages of members and widows were both estimated to be 81 years as at March 31, 2004. The remaining lifetime of the Fund was estimated at 35 years.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future Fund yields, mortality rates, proportion of members married, and age of new widows. The current Fund yield of 8.2 percent per annum (8.4 percent in 2004) is consistent with the estimated yield (8.04 percent) used for the immediate future in the actuarial valuation. The expected long-term Fund yield is estimated to decline to 5.47 percent per annum by the year 2024 and to rise to the ultimate level of 5.7 percent by 2033. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

An interim valuation was performed as at March 31, 2005. The actuarial present value of accrued pension benefits and the principal components of change in the actuarial present value during the plan year were estimated as follows:

	2005	2004
	\$	\$
Actuarial present value of accrued pension benefits, beginning of year	26,785,000	27,485,000
Net interest accrued on benefits	2,135,000	2,181,000
Net adjustment arising from experience gains and losses and from valuation changes	152,000	(290,000)
Benefit increases	1,100,000	
Contributions from participants - instalment payments	9,000	10,000
Benefit payments	(2,725,000)	(2,601,000)
Actuarial present value of accrued pension benefits, end of year	27,456,000	26,785,000

SECTION 7

2004-2005

PUBLIC ACCOUNTS OF CANADA

Cash and Accounts Receivable

CONTENTS

	<i>Page</i>
Cash	7.2
Tax receivables	7.3
Other accounts receivable	7.4

CASH AND ACCOUNTS RECEIVABLE

This section contains information on accounts reported on the Statement of Financial Position under "Cash and Accounts Receivable".

Table 7.1 presents the year-end balances of cash and accounts receivable by category.

TABLE 7.1
CASH AND ACCOUNTS RECEIVABLE

	March 31/2005	March 31/2004
	\$	\$
Cash, Table 7.2	20,595,167,314	20,546,313,642
Tax receivables, Table 7.3	53,477,070,032	47,953,394,855
Other accounts receivable, Table 7.5	2,208,413,979	2,422,292,840
Total cash and accounts receivable	76,280,651,325	70,922,001,337

Cash

Cash consists of public moneys on deposit and cash in transit at March 31st. Cash in bank consists of public moneys on deposit to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions. Cash in transit consists of public moneys received by public officers prior to April 1, but not deposited by that date as

well as cash held by consolidated Crown corporations. Outstanding cheques and warrants are deducted to arrive at the closing cash balance.

Table 7.2 presents a summary of the cash balances.

TABLE 7.2
CASH

	March 31/2005	March 31/2004
	\$	\$
Cash in bank—		
Canadian currency	17,121,709,779	17,249,969,800
Foreign currencies ⁽¹⁾	7,863,861	13,263,495
Special deposits ⁽²⁾	31,762,559	33,824,952
Total cash in bank	17,161,336,199	17,297,058,247
Cash in transit—		
Cash in hands of collectors and in transit	7,135,066,517	6,834,435,939
Other cash—Consolidated Crown corporations ⁽³⁾	588,956,000	536,806,000
Total cash in transit	7,724,022,517	7,371,241,939
Less: Outstanding cheques and warrants—		
Outstanding cheques ⁽⁴⁾	4,286,536,963	4,118,391,315
Imprest account cheques ⁽⁵⁾	3,654,439	3,595,229
Total outstanding cheques and warrants	4,290,191,402	4,121,986,544
Total cash	20,595,167,314	20,546,313,642

⁽¹⁾ The balances denominated in foreign currencies (United Kingdom pounds sterling, United States dollars and Euros) have been translated into Canadian dollar equivalents.

⁽²⁾ These are balances in the hands of financial institutions for the purchase or redemption of Government securities, for the payment of interest and for reimbursement of GST refund payments issued by the ministère du Revenu du Québec on behalf of the government.

⁽³⁾ These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of consolidated Crown corporations.

⁽⁴⁾ Cheques and Employment Insurance warrants issued in Canadian dollars, and outstanding are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenues. During the year, an amount of \$32,909,471 (\$33,186,973 in 2004) was transferred to non-tax revenues. Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

⁽⁵⁾ Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenues), are recorded in this account.

Tax Receivables

Tax receivables include amounts assessed by Canada Customs and Revenue Agency and the Canada Border Services Agency but not yet collected, as well as estimates of unassessed taxes at year-end. Amounts receivable also include related amounts for interest and penalties.

Tax receivables include taxes and premiums collectable on behalf of others such as provincial, territorial governments and

the Canada Pension Plan. These amounts have also been included in liabilities.

Table 7.3 presents tax receivables by tax stream. Amounts receivable that are written off or forgiven are included in Section 3 of Volume III (Debts, obligations and claims written off or forgiven).

TABLE 7.3
TAX RECEIVABLES AS AT MARCH 31

	2005		2004	
	Gross tax receivables	Allowance for doubtful accounts	Net tax receivables	Net tax receivables
	\$	\$	\$	\$
Tax receivables—				
Income tax receivables—				
Individuals	28,562,303,927	2,905,111,342	25,657,192,585	22,745,319,425
Employers	13,017,993,303	516,267,336	12,501,725,967	10,837,179,836
Corporations	6,968,541,876	847,332,568	6,121,209,308	5,181,666,005
Non-residents	912,739,908	193,858,577	718,881,331	680,324,447
Goods and services tax receivable	9,192,731,273	1,475,708,228	7,717,023,045	7,754,549,618
Customs duties receivable	151,353,236	33,909,484	117,443,752	120,687,387
Excise taxes and duties receivable	671,737,728	28,143,684	643,594,044	633,668,137
Total	59,477,401,252	6,000,331,219	53,477,070,032	47,953,394,855

Table 7.4 presents the aging for tax receivables for the period over which claims at March 31, 2005 have been outstanding. Receivables based on estimates of unassessed taxes at year-end are included in current receivables.

TABLE 7.4
AGING OF TAX RECEIVABLES

	Year ended March 31	
	2005	2004
	\$	\$
Tax receivables		
Less than one year	50,152,327,779	45,685,191,427
1-2	2,967,222,113	2,551,811,252
2-3	1,913,095,580	1,780,478,923
3-4	1,294,237,661	1,305,040,099
4-5	835,666,086	967,679,060
Over 5 years	2,314,852,033	3,261,153,835
Total	59,477,401,252	55,551,354,596

Other accounts receivable

Other accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to the Government for use of its assets, or from the proceeds for provision of services as of March 31, 2005.

Amounts receivable written off or forgiven are included in Section 3 of Volume III (Debts, obligations and claims written off or forgiven).

Table 7.5 presents a summary of the balances for other receivables.

TABLE 7.5

OTHER ACCOUNTS RECEIVABLE AS AT MARCH 31

	2005		2004	
	Gross receivables	Allowance for doubtful accounts	Net receivables	Net receivables
	\$	\$	\$	\$
Other receivables ⁽¹⁾	3,138,398,755	1,179,752,776	1,958,645,979	2,188,113,840
Accounts receivable of consolidated Crown corporations ⁽²⁾	249,768,000		249,768,000	234,179,000
Total	3,388,166,755	1,179,752,776	2,208,413,979	2,422,292,840

⁽¹⁾ Other receivables are the financial claims owed to the Government and arising from other revenues.

⁽²⁾ Accounts receivable are the financial claims of the consolidated Crown corporations.

Table 7.6 presents the aging of other accounts receivables for the period over which claims at March 31, 2005 have been outstanding.

TABLE 7.6

AGING OF OTHER ACCOUNTS RECEIVABLE

	Year ended March 31
	2005
	\$
Outstanding days	
0-30	763,174,727
31-60	44,065,278
61-90	67,830,754
91-365	254,121,259
Over 365	2,009,206,737
Total	3,138,398,755
Amounts receivable of consolidated Crown corporations	249,768,000
Total	3,388,166,755

SECTION 8

2004-2005

PUBLIC ACCOUNTS OF CANADA

Foreign Exchange Accounts

CONTENTS

	<i>Page</i>
International reserves held in the Exchange Fund Account . .	8.2
International Monetary Fund—Subscriptions	8.3
International Monetary Fund—Notes payable	8.3
Special drawing rights allocations	8.3
Supplementary statement—	
Exchange Fund Account	8.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Investment income from the foreign exchange accounts and net gains and losses resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are recorded in foreign exchange revenues on the Statement of Operations and Accumulated Deficit.

Table 8.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to \$16,286 million as at March 31, 2005 (\$20,542 million as at March 31, 2004); details relating to these obligations are presented in Section 6 of this volume. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 8.1
FOREIGN EXCHANGE ACCOUNTS

	April 1/2004	Payments and other charges	Receipts and other credits	March 31/2005
	\$	\$	\$	\$
International reserves held in the Exchange Fund				
Account, Table 8.2	41,246,288,458	22,504,055,002	24,635,885,820	39,114,457,640
International Monetary Fund—Subscriptions	12,185,255,322		945,803,949	11,239,451,373
	53,431,543,780	22,504,055,002	25,581,689,769	50,353,909,013
Less:				
International Monetary Fund—Notes payable	7,606,154,134	381,415,761	834,000,000	8,058,738,373
Special drawing rights allocations	1,512,905,813	88,753,338		1,424,152,475
	9,119,059,947	470,169,099	834,000,000	9,482,890,848
Total	44,312,483,833	22,974,224,101	26,415,689,769	40,871,018,165

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this *Act*, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 2004, together with the Auditor General's report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2005. Gold held by the Account is valued at 35 SDRs per fine ounce (\$63.96 Cdn as at March 31, 2005 and \$67.95 Cdn as at March 31, 2004).

In 2004-2005, payments and other charges consisted of advances to the Exchange Fund Account in the amount of \$22,165 million and an adjustment of \$339 million to recognize the net income of the Exchange Fund Account for the period January 1 to March 31. Receipts and other credits consisted of repayments of advances of \$22,508 million and a net valuation adjustment of \$2,128 million.

TABLE 8.2**INTERNATIONAL RESERVES HELD IN
THE EXCHANGE FUND ACCOUNT**

(in millions of dollars)

	March 31/2005	March 31/2004
US dollar cash on deposits	127	136
US dollar short-term deposits	3,519	2,454
US dollar marketable securities	16,929	17,983
Euro short-term deposits	34	147
Euro marketable securities	16,168	18,046
Japanese yen short-term deposits	93	103
Japanese yen marketable securities	1,129	1,259
Special drawing rights	1,108	1,111
Gold	7	7
Total	39,114	41,246
Advances by the Consolidated Revenue		
Fund were denominated as follows:		
US dollars (2005, \$19,644		
million US; 2004, \$18,771		
million US)	23,761	24,615
Euro	15,352	17,394
Japanese yen	1,218	1,358
Special drawing rights		
(2005, SDR 610 million; 2004,		
SDR 610 million)	(1,115)	(1,184)
Canadian dollars	(441)	(1,316)
Total advances from the Consolidated		
 Revenue Fund	38,775	40,867
Total net income from January 1 to		
 March 31	339	379
Total	39,114	41,246

**International Monetary Fund—Notes
Payable**

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 2004-2005, notes payable to the IMF increased by \$453 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The special drawing right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 2004-2005, payments and other charges consisted of a valuation adjustment of \$89 million.

**International Monetary Fund—
Subscriptions**

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 2004-2005, receipts and other credits consisted of a maintenance of value adjustment of \$400 million and a valuation adjustment of \$546 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in this Annual Report rests with the Department of Finance. The operation of the Account is governed by the provisions of Part II of the *Currency Act*. The Account is administered by the Bank of Canada as fiscal agent.

The financial statements were prepared in accordance with the stated accounting policies set out in Note 2 to the financial statements, which conform to those used by the Government of Canada. These policies were applied on a basis consistent with that of the preceding year.

The Department of Finance establishes policies for the Account's transactions and investments, and for related accounting activities. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada effects transactions for the Account and maintains records, as required to provide reasonable assurance regarding the reliability of the financial statements. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of her audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are also part of the *Public Accounts of Canada* and are referred to the Standing Committee on Public Accounts for their review.

D. A. DODGE
Governor
Bank of Canada

IAN E. BENNETT
Deputy Minister
Department of Finance

S. VOKEY, CA
Chief Accountant
Bank of Canada

Ottawa, Canada
March 11, 2005

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of the Exchange Fund Account as at December 31, 2004 and the statement of revenue for the year then ended. These financial statements have been prepared to comply with Sections 20 and 21 of the *Currency Act*. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at December 31, 2004 and its revenues and its cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, which conform to the accounting policies of the Government of Canada.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Minister of Finance for complying with Sections 20 and 21 of the *Currency Act* as set out in Note 2 to the financial statements. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

Douglas G. Timmins, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 11, 2005

Exchange Fund Account—Continued

BALANCE SHEET AS AT DECEMBER 31, 2004
(in millions of Canadian dollars)

ASSETS	2004	2003	LIABILITIES	2004	2003
Cash and short-term deposits (Note 4)	2,668	3,065	Due to the Consolidated Revenue Fund		
Marketable securities (Note 5)	31,761	35,707	Advances (Note 7)	34,382	37,599
	34,429	38,772	Net revenue for the year	1,798	2,963
Other assets					
Special drawing rights	1,107	1,087			
Gold	7	7			
Accrued interest and other receivables (Note 6)	637	696			
	1,751	1,790			
	36,180	40,562		36,180	40,562

The accompanying notes are an integral part of these financial statements.

Approved:

D.A. DODGE

Governor
Bank of Canada

IAN E. BENNETT

Deputy Minister
Department of Finance

S. VOKEY, CA

Chief Accountant
Bank of Canada

STATEMENT OF REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2004
(in millions of Canadian dollars)

	2004	2003
Revenue from investments		
Marketable securities	1,588	1,931
Cash and short-term deposits	35	49
Special drawing rights	21	21
	1,644	2,001
Other revenue		
Net gain on sales of gold		205
Net gain on foreign exchange	154	757
	154	962
Net revenue for the year	1,798	2,963

The accompanying notes are an integral part of these financial statements.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2004

(Amounts in the notes to the financial statements are in millions of Canadian dollars, unless otherwise stated.)

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar, and the Minister of Finance acquires or sells for the Account those assets that are deemed appropriate for this purpose in accordance with the *Currency Act*. The Account is empowered to invest in instruments approved by the Minister of Finance in accordance with the *Act*.

The objectives of the Account are to provide general liquidity for the government and to promote orderly conditions in the foreign exchange market for the Canadian dollar. Canada's current policy is to intervene in foreign exchange markets on a discretionary, rather than a systematic, basis and only in the most exceptional of circumstances.

The net revenue for the year is payable to the Consolidated Revenue Fund (CRF) of the Government of Canada within three months after the end of the year in accordance with the *Currency Act*.

2. Significant accounting policies

As stipulated in the *Currency Act*, the financial statements of the Account are prepared in accordance with the accounting policies used by the Government of Canada to prepare its financial statements. The financial statements of the Account are prepared for the Minister of Finance in compliance with Sections 20 and 21 of the *Currency Act*.

The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because it excludes the disclosure of the notional cost of advances. The advances are provided interest free under the terms and conditions prescribed by the Governor in Council and the Account reflects only transactions pertaining to the assets of the Account. The significant accounting policies of the Account are set out below.

(a) Basis of presentation

The purpose of the financial statements is to report to Parliament on the operations of the Account to comply with the *Currency Act*. The Bank of Canada, on behalf of the Minister of Finance, may sell, lend, borrow, or deal in assets under the terms and conditions prescribed

by the *Currency Act*. The reporting entity of the Account is limited to those transactions permitted by the *Currency Act*. For that purpose, the following operations are recorded in the Account:

All proceeds, earnings, and interest from transactions relating to the assets are credited to the Account, along with all amounts received on the maturity of deposits, securities, and notes held for the Account.

The Account's administrative, custodial, and fiscal agency services are provided and paid for by the Bank of Canada. These costs are not recognized in the financial statements.

Interest-free advances to the Account from the CRF are authorized by the Minister under the terms and conditions prescribed by the Governor in Council.

The annual net revenue of the Account is paid to the CRF (or charged to the CRF when net revenue is a negative amount).

All material changes in cash flows are evident from the financial statements. A separate statement of cash flows has not been prepared.

(b) Use of estimates

The preparation of the financial statements of the Account requires management to make estimates and assumptions, based on information available as of the date of the financial statements. The most significant use of estimates is in the presentation of assets at fair value. Actual results could differ from those estimates.

(c) Translation of foreign currencies and special drawing rights

Assets and advances denominated in foreign currencies and special drawing rights (SDRs) are translated into Canadian dollar equivalents at rates prevailing on the balance sheet dates, which were as follows:

	2004	2003
US dollars	1.2020	1.2965
Euros	1.6287	1.6282
Japanese yen	0.011727	0.01207
SDRs	1.86050	1.92656

Gains or losses resulting from the translation of assets and advances denominated in foreign currencies and SDRs, as well as transactions throughout the year, are recorded as net foreign exchange gains and are included separately in the category *Other revenue* in the *Statement of Revenue*.

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004—Continued

(d) Revenue

Revenue from investments is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, gains or losses on sales of securities, and revenues from securities lending activities. Interest is accrued on short-term deposits, marketable securities, and special drawing rights. Accrued interest is recorded in the category *Other assets* on the *Balance sheet*.

(e) Assets**Short-term deposits**

Short-term deposits are money market transactions where the Account invests funds with designated counterparties. Short-term deposits are recorded at cost and are generally held to maturity.

Marketable securities

Marketable securities are recorded at cost and are adjusted for amortization of purchase discounts and premiums. Purchases and sales of securities are recorded at the settlement dates. Write-downs to reflect other than temporary impairment in the fair value of securities are included in *Revenue from investments*.

Special Drawing Rights

The special drawing rights (SDR) serves as the unit of account of the International Monetary Fund (IMF) and its value is based on a basket of key international currencies. SDRs are recorded at year-end market value.

Gold

Gold is carried in the Account at a value of 35 SDRs per fine ounce, which approximates cost and conforms to the value used in the *Public Accounts of Canada*. The Account sold its remaining gold bullion in 2003 and continues to hold gold coins. Net gains on gold sales are recorded at settlement dates.

(f) Tri-party reverse repurchase agreement

Tri-party reverse repurchase agreements are money market transactions where the Account invests funds on a secured basis with designated counterparties at prevailing market rates. The collateral on these transactions is held by a tri-party custodian. Tri-party reverse repurchase transactions are recorded on the

Balance sheet under the category *Cash and short-term deposits* at the amount originally invested. Revenue from these transactions is included in the category *Revenue from investments* in the *Statement of Revenue*.

(g) Securities lending program

The Account has agency agreements with two major financial institutions. Loans of securities are effected on behalf of the Account by these agents who guarantee the loans and obtain collateral of equal or greater value from their approved counterparties in these transactions. The securities loaned continue to be accounted for as investment assets. Revenue from the securities-lending program is included in *Revenue from investments* in the *Statement of Revenue*.

3. Official government operations

Official government operations involve purchases and sales of Canadian dollars against foreign currencies. These are undertaken to promote orderly conditions in the market for the Canadian dollar or to meet net government requirements for foreign exchange. Since September 1998, no transactions were aimed at moderating movements in the value of the Canadian dollar.

The majority of Canada's official international reserves reside inside the Account. The Account represents approximately 90 percent (89 percent in 2003) of Canada's official reserves. The remainder of the official reserves resides in the foreign currency accounts of the Minister of Finance.

4. Cash and short-term deposits

Cash and short-term deposits are held as follows:

	2004	2003
	Carrying value	Carrying value
US dollar holdings	2,529	2,950
Euro holdings	42	16
Japanese yen holdings	97	99
	2,668	3,065

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2004—Continued

5. Marketable securities

Marketable securities are held as follows:

Term to maturity

	2004								2003	
	Under 6 months		6 months to 1 year		1 to 5 years		Over 5 years		Total	Total
	Carrying value	Yield	Carrying value	Yield	Carrying value	Yield	Carrying value	Yield	Carrying value	Carrying value
US dollar holdings										
Sovereign	3,979	2.31%	181	6.85%	308	3.81%	1,889	4.33%	6,357	5,812
Supra National	981	5.46%	363	4.33%	1,244	4.15%	121	4.46%	2,709	3,912
Agencies and other	1,042	4.33%	677	3.45%	2,229	4.25%	1,337	4.83%	5,285	6,718
Carrying value	6,002		1,221		3,781		3,347		14,351	16,442
Euro holdings										
Sovereign	286	2.89%	719	3.64%	7,281	4.23%	3,357	4.95%	11,643	12,330
Supra National					660	4.54%	329	4.73%	989	1,169
Agencies and other	264	4.27%	163	3.41%	2,390	4.39%	788	4.85%	3,605	4,558
Carrying value	550		882		10,331		4,474		16,237	18,057
Yen holdings										
Sovereign					1,173	1.24%			1,173	1,208
Carrying value					1,173				1,173	1,208
Total securities										
Carrying value	6,552		2,103		15,285		7,821		31,761	35,707

The yield in the above table represents the weighted average yield to maturity based on the carrying value at the end of the year for the respective securities.

The outstanding unamortized premium/discount on marketable securities amounts to \$230 million (\$251 million in 2003).

At year-end, a portion of the Account's holdings of US government securities, consisting of US\$1,830 million (par value) in Treasury Bills (US\$2,550 million in 2003) and US\$1,165 million (par value) in Treasury Notes (nil in 2003), is being used in securities-lending operations with financial institutions.

6. Accrued interest and other receivables

	2004	2003
Accrued interest		
Cash and short-term deposits	4	2
Marketable securities		
US dollar holdings	164	169
Euro holdings	461	516
Japanese yen holdings	4	5
SDRs	4	3
Other receivables		1
	637	696

The fair value of the accrued interest and other receivables is deemed equal to their carrying value given their maturity date.

7. Due to the Consolidated Revenue Fund (CRF)—Advances

The Account is funded by advances from the CRF. These are limited to \$60 billion by Order-in-Council dated April 26, 2001. At year-end, advances from (deposits with) the CRF consisted of:

	2004	2003
US dollars	20,332	23,898
Canadian dollars	(2,108)	(4,347)
Euros	16,027	17,920
Japanese yen	1,266	1,303
SDRs	(1,135)	(1,175)
	34,382	37,599

The proceeds of Canada's borrowings in foreign currencies and allocations of SDRs by the IMF have been advanced from the CRF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances. Interest payable by Canada on borrowings in foreign currencies and charges on allocations of SDRs to Canada are charged directly to the CRF.

Exchange Fund Account—Concluded

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2004—Concluded

Canadian-dollar advances are required by the Account for the settlement of its purchases of foreign currencies. Sales of foreign currencies result in receipts of Canadian dollars that are remitted to the CRF, causing reductions in the level of outstanding Canadian-dollar advances. Cumulative net sales of foreign currencies can result in overall net deposits of Canadian dollars by the Account with the CRF.

8. Financial instruments**(a) Risk management**

The role of the Account as principal repository of Canada's official international reserves determines the nature of its assets and of its operations, as well as its use of financial instruments.

To ensure that the Account asset portfolio is prudently diversified with respect to credit risk, the investment guidelines prescribed by the Minister of Finance specify limits on holdings by class of issuer (sovereign, agency, supranational, or commercial financial institution) and type of instrument. There are also limits on exposure to any one issuer or counterparty.

With respect to investment guidelines, the Account may hold debt issued in the designated currencies by highly rated sovereign governments and their agencies, as well as by supranational organizations. Eligible issues must have a minimum long-term rating of A- or A3 from two of four designated rating agencies (Standard & Poor's, Moody's, Fitch, and Dominion Bond Rating Service), one of which must be either Moody's or Standard & Poor's. The Account may also make deposits and execute other transactions with commercial financial institutions that meet the same rating criteria, with the term to maturity of commercial deposits limited to three months or less.

Through the securities-lending program, agents can lend securities only up to a prescribed maximum amount and only to a list of counterparties approved by the Government. Each borrower must enter into a Securities Loan Agreement with either of the agents. Borrowers are also required to provide collateral for securities borrowed, according to a specific list approved by the Government. Collateral is limited to specific security types, terms to maturity, and credit ratings. The agents also provide an indemnity in the event of default by the borrower. The Account enters into securities lending in order to earn extra return on investments.

(b) Interest rate and foreign currency risk

Interest rate and foreign currency risks are managed by adopting a strategy of matching the duration structure and the currency of the Account's assets with the

related foreign currency borrowings of the Government of Canada.

(c) Fair value of financial instruments

	2004		2003	
	Carrying value and accrued interest	Fair value	Carrying value and accrued interest	Fair value
Investments				
Cash and short-term deposits	2,672	2,672	3,067	3,067
Marketable securities				
US dollar holdings ..	14,514	14,685	16,611	17,113
Euro holdings	16,698	17,552	18,573	19,306
Japanese yen holdings	1,178	1,218	1,213	1,259
	35,062	36,127	39,464	40,745
SDRs	1,111	1,111	1,090	1,090
Gold	7	57	7	59

The estimated fair value of cash, short-term deposits, and SDRs is deemed equal to their carrying value given their maturity date.

Estimated fair values of marketable securities are based on quoted market prices.

The estimated fair value of gold is based on London fixings of \$526.48 (\$540.96 in 2003) per fine ounce.

9. Commitments**(a) Currency swaps**

The Account may enter into short-term currency swap arrangements with the Bank of Canada to assist the Bank in its cash-management operations. There were no drawings under this facility in 2004 or 2003, and there were no commitments outstanding as at December 31, 2004.

(b) Foreign currency contracts

In the normal course of operations, the Account enters into foreign currency contracts. As at December 31, 2004, the Account was under contract to sell \$8 thousand (\$4 million in 2003) of foreign currency. Unrealized gains (losses) are calculated using the year-end exchange rates. As of that date, there were no unrealized net gains (losses) included in net revenue (nil in 2003).

10. Comparative figures

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

SECTION 9

2004-2005

PUBLIC ACCOUNTS OF CANADA

Loans, Investments and Advances

CONTENTS

	<i>Page</i>
Enterprise Crown corporations and other government business enterprises	9.3
Summary financial statements of enterprise Crown corporations and other government business enterprises.....	9.6
Borrowings by enterprise Crown corporations and other government business enterprises	9.12
Maturity and currency of borrowings by enterprise Crown corporations and other government business enterprises	9.13
Contingent liabilities of enterprise Crown corporations and other government business enterprises	9.13
Contractual obligations of enterprise Crown Corporations and other government business enterprises.....	9.14
Financial assistance under budgetary appropriations to enterprise Crown corporations and other government business enterprises.....	9.15
Portfolio investments	9.16
National governments including developing countries	9.17
International organizations	9.22
Provincial and territorial governments	9.26
Other loans, investments and advances	9.30
Allowance for valuation	9.38

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada acquired through the use of parliamentary appropriations, except for the portion of the investment balances representing adjustments for the equity of enterprise Crown corporations and other government business enterprises. Some of these appropriations permit repayments to be used for further loans and advances. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II.

The investment in enterprise Crown corporations and other government business enterprises is accounted for under the modified equity method and is carried at cost which is adjusted for the annual profits or losses of the enterprises and reduced by any dividends paid by the corporations to the Government. Under the modified equity approach, the accounting policies of the enterprise Crown corporations and other government business enterprises are not adjusted to conform to the Government's accounting policies. The Government also reports any amounts receivable from or payable to these corporations.

Other loans, investments and advances are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. Foreign

currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Balances of loans, investments and advances resulting from foreign currency transactions are reported at year-end closing rates of exchange; net gains and losses related to these sovereign loans are presented with the return on investments from these loans under other program revenues.

The allowance established to reflect reductions from the recorded value to the estimated realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to other revenues; details are provided in Section 3 of this volume and in Section 11 of Volume III.

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 9.1
LOANS, INVESTMENTS AND ADVANCES

	April 1/2004	Payments and other charges	Receipts and other credits	March 31/2005
	\$	\$	\$	\$
Enterprise Crown corporations and other government business enterprises, Table 9.2.....	16,232,575,823	5,271,770,392	2,278,336,866	19,226,009,349
Portfolio investments, Table 9.11.....	1,240,254,680		1,225,167,174	15,087,506
National governments including developing countries, Table 9.12.....	1,105,682,245	72,472,485	243,257,803	934,896,927
International organizations, Table 9.13.....	13,187,067,992	531,493,867	278,623,138	13,439,938,721
Provincial and territorial governments, Table 9.14.....	4,268,081,450	2,800,492,159	2,127,363,038	4,941,210,571
Other loans, investments and advances, Table 9.15.....	11,100,728,657	4,734,522,769	2,998,459,340	12,836,792,086
	47,134,390,847	13,410,751,672	9,151,207,359	51,393,935,160
Less: allowance for valuation.....	17,586,360,923	1,140,042,279	1,087,369,663	17,533,688,307
Total.....	29,548,029,924	14,550,793,951	10,238,577,022	33,860,246,853

Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations for working capital, capital expenditures and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries.

Enterprise Crown corporations are a type of government business enterprise that are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded from the reporting entity.

There are also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and ultimately accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include the Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

- (i) designation by Parliament, through a special act of incorporation;
- (ii) statutory authorization; or,
- (iii) proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interest of Canada is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

TABLE 9.2

ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

	April 1/2004	Payments and other charges	Receipts and other credits	March 31/2005
	\$	\$	\$	\$
Investments—				
Investments and accumulated profits/losses (Table 9.5)	10,977,299,949	5,129,814,000	1,944,488,000	14,162,625,949
Loans and advances⁽¹⁾—				
Canada Mortgage and Housing Corporation—				
Housing	3,512,568,449		80,783,664	3,431,784,785
Real estate	62,051,914		3,928,468	58,123,446
Joint projects	1,003,603,177		37,416,126	966,187,051
Student housing projects	228,694,692		9,990,932	218,703,760
Sewage treatment projects	362,115,057		53,029,403	309,085,654
Assisted home ownership	19,910,829		5,032,641	14,878,188
	5,188,944,118		190,181,234	4,998,762,884
Other—				
Canada Lands Company Limited	36,101,756	2,283,392	5,711,632	32,673,516
Canadian Dairy Commission	30,230,000	139,673,000	137,956,000	31,947,000
	66,331,756	141,956,392	143,667,632	64,620,516
Total—Loans and advances	5,255,275,874	141,956,392	333,848,866	5,063,383,400
Total	16,232,575,823	5,271,770,392	2,278,336,866	19,226,009,349

⁽¹⁾ These loans are recorded at cost. The caption allowance for valuation shown in Table 9.1 also includes an amount of \$1,550 million (\$1,589 million in 2004) corresponding to the portion of these loans expected to be repaid out of future appropriations.

The results and financial position of enterprise Crown corporations and other government business enterprises are detailed at Tables 9.3 to 9.5. These tables also show the breakdown of the equity of each corporation between accumulated profits and losses, contributed surplus and capital stock, as well as the details of the Government's investment under the modified equity accounting method.

The Government of Canada has also made loans and advances to various enterprise Crown corporations and other government business enterprises. The following describes loans which were outstanding as of March 31, 2005 or 2004.

Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions. Advances have been made to the Canada Mortgage and Housing Corporation to support various programs undertaken by the Corporation.

Housing

Advances made for moderate to low income housing bear interest at rates from 4.125 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with instalments between June 30, 2005 and March 31, 2037.

Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 9.50 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment on June 30, 2036.

Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 3.5 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with instalments between June 30, 2005 and June 30, 2038.

Student housing projects

Advances made for student housing projects bear interest at rates from 5 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with instalments between June 30, 2005 and March 31, 2030.

Sewage treatment projects

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5 percent to 10.38 percent per annum, and are repayable over 20 to 50 years, with instalments between June 30, 2005 and March 31, 2023.

Assisted home ownership

Advances made for owner-occupied housing bear interest at rates from 8.58 percent to 8.68 percent per annum, and are repayable over 18 to 20 years, with instalments between June 30, 2005 and December 31, 2008.

Canada Lands Company Limited

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation conducts its business through Canada Lands Company CLC Limited (CLC), its principal wholly-owned subsidiary. CLC's objective is to carry out a commercially-oriented and orderly disposal program of certain Government real properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value.

During the year, new notes have been issued for an amount of \$0.5 million. An amount of \$5.6 million was repaid during the year and an amount of \$1.8 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.

Canadian Dairy Commission

The Corporation was established by the *Canadian Dairy Commission Act*, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is \$300,000,000.

The loans bear interest at rates from 2.1014 percent to 2.9584 percent per annum, and are repayable within 1 year.

Interest paid to the Government

Interest paid to the Government of Canada with respect to these loans in the years ended March 31, 2005 and 2004 is as follows:

	2004-2005	2003-2004
	(in millions of dollars)	
Corporation—		
Canada Mortgage and Housing Corporation	464.0	481.6
Canadian Dairy Commission	1.3	0.6
Total	465.3	482.2

Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, revenues, expenses and changes to the equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part I of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprises in accordance with its own respective accounting policies. Most enterprise Crown corporations follow the generally accepted accounting principles (GAAP) used by private sector companies, as outlined in the *Handbook of the Canadian Institute of Chartered Accountants*.

Financial assets include cash, receivables, loans and investments. Financial assets are segregated between other parties and Government and Crown corporations. The financial assets reported under Government and Crown corporations represent receivables and loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings, and other obligations. Liabilities are segregated between third parties and Government and Crown corporations. Borrowings from third parties represent amounts repayable to financial institutions and other investors. Other liabilities are amounts due in respect of purchases, employee future benefits and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable. The liabilities reported under Government and Crown corporations represent payables and borrowings between related parties.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between third parties, and Government and Crown corporations. Equity adjustments and other include prior period adjustments and other miscellaneous items as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as equity contributions provided by the Government. Any intergovernmental transactions are eliminated as part of the modified equity accounting adjustment.

These tables present consolidated financial information on parent enterprise Crown corporations, unconsolidated wholly-owned subsidiaries and other government business enterprises.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. Agent status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In some situations, agent status may be restricted to certain designated activities of a corporation.

A summary of financial assistance under Government budgetary appropriations to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2005 is provided in Table 9.10.

TABLE 9.3

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS AND LIABILITIES						
AS AT MARCH 31, 2005						
Assets						
Financial—						
Third parties	1,813,264	260,239	64,696,817	5,845,289	24,811	72,640,420
Government and Crown corporations	995,283	43,634,483	4,490,622	8,270	15,856	49,144,514
Total financial assets	2,808,547	43,894,722	69,187,439	5,853,559	40,667	121,784,934
Non-financial assets	4,183,318	245,165	792,142	688,247	13,905	5,922,777
Total assets as reported	6,991,865	44,139,887	69,979,581	6,541,806	54,572	127,707,711
Elimination adjustments	97,848		(160,989)		(11)	(63,152)
Total assets	7,089,713	44,139,887	69,818,592	6,541,806	54,561	127,644,559
Liabilities						
Third parties—						
Borrowings	345,335		43,376,690	5,403,143	3,254	49,128,422
Bank of Canada notes in circulation and amounts owing to depositors		42,338,510				42,338,510
Other liabilities	2,681,780	423,728	10,324,981	1,062,199	349,572	14,842,260
Government and Crown corporations	405,240	1,347,649	5,238,822	34,798	146,232	7,172,741
Total liabilities	3,432,355	44,109,887	58,940,493	6,500,140	499,058	113,481,933
Equity of Canada as reported	3,559,510	30,000	11,039,088	41,666	(444,486)	14,225,778
Elimination adjustments	97,848		(160,989)		(11)	(63,152)
Equity of Canada	3,657,358	30,000	10,878,099	41,666	(444,497)	14,162,626
Total liabilities and equity	7,089,713	44,139,887	69,818,592	6,541,806	54,561	127,644,559
Contingent liabilities	29,850		2,719,907		673	2,750,430
Contractual obligations	745,054		4,749,554	15,506	4,767	5,514,881
REVENUES, EXPENSES AND OTHER						
CHANGES IN EQUITY						
FOR THE YEAR ENDED MARCH 31, 2005						
Revenues						
Third parties	7,485,433		5,157,439	3,858,000	130,062	16,630,934
Government and Crown corporations—						
Financial assistance				8,199	60,200	68,399
Other	705,357	1,695,959	196,672			2,597,988
Total revenues	8,190,790	1,695,959	5,354,111	3,866,199	190,262	19,297,321
Expenses						
Third parties	7,533,613		1,659,589	3,854,987	190,378	13,238,567
Government and Crown corporations	303,065		957,084	3,954	14,591	1,278,694
Total expenses	7,836,678		2,616,673	3,858,941	204,969	14,517,261
Net income/loss(-) for the year	354,112	1,695,959	2,737,438	7,258	(14,707)	4,780,060
Equity of Canada, beginning of the year as reported	3,400,999	30,000	8,045,355	39,964	(432,971)	11,083,347
Adjustments	95,571		(2,648)	(5,556)	3,192	90,559
Elimination adjustments	97,848		(160,989)		(11)	(63,152)
Equity transactions with the Government—						
Dividends	(291,172)	(1,695,959)	(16,057)			(2,003,188)
Capital			275,000			275,000
Equity of Canada, end of the year	3,657,358	30,000	10,878,099	41,666	(444,497)	14,162,626

TABLE 9.4

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES — ASSETS AND LIABILITIES AS AT MARCH 31, 2005

(in thousands of dollars)

	Assets			Total assets
	Financial	Government and Crown corporations	Non-financial	
Enterprise Crown corporations and other government business enterprises ⁽¹⁾	Third parties			
Competitive, self-sustaining				
Blue Water Bridge Authority	14,394	53,657	112,382	180,433
Canada Development Investment Corporation	12,303	59,128		71,431
Canada Hibernia Holding Corporation	40,994	60,359	257,414	358,767
Canada Lands Company Limited	78,714	745	264,276	343,735
Parc Downsview Park Inc.	9,810	2,240	8,310	20,360
Canada Post Corporation	1,307,881	672,346	1,964,473	3,944,700
Halifax Port Authority ⁽²⁾	22,857	8,667	94,099	125,623
Montreal Port Authority ⁽²⁾	11,073	87,494	207,200	305,767
Quebec Port Authority ⁽²⁾	37,554	152	85,301	123,007
Ridley Terminals Inc.	3,253	35	12,119	15,407
Royal Canadian Mint	42,752	12,445	115,433	170,630
Saint John Port Authority ⁽²⁾	6,677	8,575	65,846	81,098
Toronto Port Authority ⁽²⁾	16,192	2,502	48,327	67,021
Vancouver Port Authority ⁽²⁾	76,102	3,957	499,528	579,587
Other Canada Port Authorities ⁽²⁾⁽³⁾	132,708	22,981	448,610	604,299
<i>Total—Competitive, self-sustaining</i>	<i>1,813,264</i>	<i>995,283</i>	<i>4,183,318</i>	<i>6,991,865</i>
Bank of Canada	260,239	43,634,483	245,165	44,139,887
Lending and Insurance				
Business Development Bank of Canada	8,877,649		567,512	9,445,161
Canada Deposit Insurance Corporation	128,060	1,217,519	1,938	1,347,517
Canada Mortgage and Housing Corporation	15,660,199	325,190	82,830	16,068,219
Insurance Programs	7,017,553	2,730,237	60,884	9,808,674
Mortgage Backed Securities Guarantee Fund	188,454	100,811		289,265
Export Development Canada	21,538,626	32,481	44,645	21,615,752
Farm Credit Canada	11,286,276	84,384	34,333	11,404,993
<i>Total—Lending and insurance</i>	<i>64,696,817</i>	<i>4,490,622</i>	<i>792,142</i>	<i>69,979,581</i>
Marketing				
Canadian Commercial Corporation	295,267		1,910	297,177
Canadian Dairy Commission—				
Marketing operations	21,922		87,765	109,687
Canadian Wheat Board, The	5,520,772	8,270	578,901	6,107,943
Freshwater Fish Marketing Corporation	7,328		19,671	26,999
<i>Total—Marketing</i>	<i>5,845,289</i>	<i>8,270</i>	<i>688,247</i>	<i>6,541,806</i>
Other				
Atlantic Pilotage Authority	3,902	1,942	2,909	8,753
Cape Breton Development Corporation	9,972	12,200	5,538	27,710
Great Lakes Pilotage Authority	(364)		139	(225)
Laurentian Pilotage Authority	5,840		1,790	7,630
Pacific Pilotage Authority	5,461	1,714	3,529	10,704
<i>Total—Other</i>	<i>24,811</i>	<i>15,856</i>	<i>13,905</i>	<i>54,572</i>
<i>Total</i>	<i>72,640,420</i>	<i>49,144,514</i>	<i>5,922,777</i>	<i>127,707,711</i>
Elimination adjustments		(63,152)		(63,152)
<i>Total</i>	<i>72,640,420</i>	<i>49,081,362</i>	<i>5,922,777</i>	<i>127,644,559</i>

⁽¹⁾ All enterprise Crown corporations listed in this table are parent Crown corporations except the Great Lakes Pilotage Authority. Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government, therefore, it is considered external to the Government reporting entity. The Public Sector Pension Investment Board is not included in the above list since its activities are included in the Government's results through pension accounting.

⁽²⁾ Canada Port Authorities, which are not Crown corporations but considered government business enterprises, are agents of the Crown for their port activities.

⁽³⁾ Consists of the combined figures of the Canada Port Authorities of Belledune, Fraser River, Hamilton, Nanaimo, North Fraser, Port Alberni, Prince Rupert, Saguenay, Sept-Îles, St. John's, Thunder Bay, Trois-Rivières and Windsor.

Liabilities								
Third parties		Government and Crown corporations	Total liabilities	Accumulated profits/ (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
106,034	4,752	38	110,824	69,609			69,609	180,433
	19,816		19,816	(691,570)	743,184	1	51,615	71,431
	113,066	21,833	134,899	223,868			223,868	358,767
43,340	26,922	32,870	103,132	95,522	145,081		240,603	343,735
	2,844	1,154	3,998	(2,638)	19,000		16,362	20,360
70,635	2,351,329	252,891	2,674,855	114,674	1,155,171		1,269,845	3,944,700
5,600	10,614	474	16,688	58,078	50,857		108,935	125,623
	28,774	1,145	29,919	38,585	237,263		275,848	305,767
27,867	8,708	50,108	86,683	13,901	22,423		36,324	123,007
	2,081	219	2,300	(186,935)	64,000	136,042	13,107	15,407
17,139	40,271	12,985	70,395	60,235		40,000	100,235	170,630
	3,783		3,783	15,656	61,659		77,315	81,098
	9,992		9,992	57,029			57,029	67,021
5,919	27,416	30,344	63,679	365,649	150,259		515,908	579,587
68,801	31,412	1,179	101,392	297,868	205,039		502,907	604,299
345,335	2,681,780	405,240	3,432,355	529,531	2,853,936	176,043	3,559,510	6,991,865
	42,762,238	1,347,649	44,109,887		25,000	5,000	30,000	44,139,887
7,432,511	431,190	11,891	7,875,592	503,391	27,778	1,038,400	1,569,569	9,445,161
	558,988	39	559,027	788,490			788,490	1,347,517
9,572,764	1,205,765	5,125,933	15,904,462	138,757	25,000		163,757	16,068,219
	6,378,981	100,688	6,479,669	3,329,005			3,329,005	9,808,674
	130,493	(4,536)	125,957	163,308			163,308	289,265
16,190,518	1,480,017	4,807	17,675,342	2,957,210		983,200	3,940,410	21,615,752
10,180,897	139,547		10,320,444	551,824	532,725		1,084,549	11,404,993
43,376,690	10,324,981	5,238,822	58,940,493	8,431,985	585,503	2,021,600	11,039,088	69,979,581
	255,511		255,511	13,666	28,000		41,666	297,177
689	77,025	31,973	109,687					109,687
5,384,020	721,098	2,825	6,107,943					6,107,943
18,434	8,565		26,999					26,999
5,403,143	1,062,199	34,798	6,500,140	13,666	28,000		41,666	6,541,806
	2,957		2,957	3,492	2,304		5,796	8,753
	328,115	146,232	474,347	(446,637)			(446,637)	27,710
	3,369		3,369	(3,676)	82		(3,594)	(225)
2,982	9,664		12,646	(7,495)	2,479		(5,016)	7,630
272	5,467		5,739	4,159	806		4,965	10,704
3,254	349,572	146,232	499,058	(450,157)	5,671		(444,486)	54,572
49,128,422	57,180,770	7,172,741	113,481,933	8,525,025	3,498,110	2,202,643	14,225,778	127,707,711
				(63,152)			(63,152)	(63,152)
49,128,422	57,180,770	7,172,741	113,481,933	8,461,873	3,498,110	2,202,643	14,162,626	127,644,559

TABLE 9.5

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2005

(in thousands of dollars)

Enterprise Crown corporations and other government business enterprises	Third parties	Revenues		
		Government and Crown corporations ⁽¹⁾		Total
		Financial assistance	Other	
Competitive, self-sustaining				
Blue Water Bridge Authority	25,776			25,776
Canada Development Investment Corporation	291		164,000	164,291
Canada Hibernia Holding Corporation	300,819			300,819
Canada Lands Company Limited	132,339			132,339
Parc Downsview Park Inc.	1,559		600	2,159
Canada Post Corporation	6,432,695		453,373	6,886,068
Halifax Port Authority	26,775		470	27,245
Montreal Port Authority	69,810		8,172	77,982
Quebec Port Authority	17,225		484	17,709
Ridley Terminals Inc.	1,215		742	1,957
Royal Canadian Mint	269,050		75,380	344,430
Saint John Port Authority	11,000		463	11,463
Toronto Port Authority	12,482			12,482
Vancouver Port Authority	99,733		624	100,357
Other Canada Port Authorities	84,664		1,049	85,713
<i>Total—Competitive, self-sustaining</i>	<i>7,485,433</i>		<i>705,357</i>	<i>8,190,790</i>
Bank of Canada			<i>1,695,959</i>	<i>1,695,959</i>
Lending and insurance				
Business Development Bank of Canada	624,443			624,443
Canada Deposit Insurance Corporation	107,996		28,803	136,799
Canada Mortgage and Housing Corporation	931,657		26,294	957,951
Insurance Programs	1,383,968		134,273	1,518,241
Mortgage Backed Securities Guarantee Fund	52,240		4,369	56,609
Export Development Canada	1,426,625		637	1,427,262
Farm Credit Canada	630,510		2,296	632,806
<i>Total—Lending and insurance</i>	<i>5,157,439</i>		<i>196,672</i>	<i>5,354,111</i>
Marketing				
Canadian Commercial Corporation	494,990	8,199		503,189
Canadian Dairy Commission—				
Marketing operations	234,425			234,425
Canadian Wheat Board, The	3,070,472			3,070,472
Freshwater Fish Marketing Corporation	58,113			58,113
<i>Total—Marketing</i>	<i>3,858,000</i>	<i>8,199</i>		<i>3,866,199</i>
Other				
Atlantic Pilotage Authority	15,826			15,826
Cape Breton Development Corporation	2,058	60,200		62,258
Great Lakes Pilotage Authority	13,441			13,441
Laurentian Pilotage Authority	52,881			52,881
Pacific Pilotage Authority	45,856			45,856
<i>Total—Other</i>	<i>130,062</i>	<i>60,200</i>		<i>190,262</i>
Total	16,630,934	68,399	2,597,988	19,297,321
Elimination adjustments				
Total net results	16,630,934	68,399	2,597,988	19,297,321
Less equity adjustments				
Share of annual profit				

The accompanying notes for Table 9.4 are an integral part of this table.

⁽¹⁾ The "Financial assistance" column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. Additional amounts representing capital and operating appropriations received by the corporations are included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 9.10 because of differences resulting from the different accounting policies followed.

Third parties	Expenses		Net income/or loss(-)	Equity beginning of year	Equity adjustments and other	Equity transactions with the Government		Equity end of year
	Government and Crown corporations	Total				Dividends	Capital	
19,592		19,592	6,184	63,425				69,609
8,054		8,054	156,237	59,378		(164,000)		51,615
270,430	50,179	320,609	(19,790)	243,658				223,868
114,946	4,124	119,070	13,269	232,334		(5,000)		240,603
4,325	(152)	4,173	(2,014)	18,376				16,362
6,550,709	197,860	6,748,569	137,499	1,254,437	9	(122,100)		1,269,845
19,199	1,051	20,250	6,995	101,940				108,935
62,570	5,301	67,871	10,111	266,053	(316)			275,848
15,245	538	15,783	1,926	34,398				36,324
2,540	89	2,629	(672)	13,779				13,107
295,919	37,366	333,285	11,145	89,090				100,235
9,386	253	9,639	1,824	75,491				77,315
17,372		17,372	(4,890)	61,919				57,029
70,394	6,042	76,436	23,921	491,987				515,908
72,932	414	73,346	12,367	394,734	95,878	(72)		502,907
7,533,613	303,065	7,836,678	354,112	3,400,999	95,571	(291,172)		3,559,510
			1,695,959	30,000		(1,695,959)		30,000
508,005	2,950	510,955	113,488	1,218,459		(12,378)	250,000	1,569,569
26,926	1,996	28,922	107,877	680,613				788,490
477,475	479,876	957,351	600	163,157				163,757
175,327	439,229	614,556	903,685	2,425,320				3,329,005
4,546	19,048	23,594	33,015	130,293				163,308
(44,621)	11,114	(33,507)	1,460,769	2,479,641				3,940,410
511,931	2,871	514,802	118,004	947,872	(2,648)	(3,679)	25,000	1,084,549
1,659,589	957,084	2,616,673	2,737,438	8,045,355	(2,648)	(16,057)	275,000	11,039,088
498,835	2,652	501,487	1,702	39,964				41,666
227,567	1,302	228,869	5,556		(5,556)			
3,070,472		3,070,472						
58,113		58,113						
3,854,987	3,954	3,858,941	7,258	39,964	(5,556)			41,666
15,818		15,818	8	5,788				5,796
56,368	14,591	70,959	(8,701)	(441,128)	3,192			(446,637)
15,453		15,453	(2,012)	(1,582)				(3,594)
56,435		56,435	(3,554)	(1,462)				(5,016)
46,304		46,304	(448)	5,413				4,965
190,378	14,591	204,969	(14,707)	(432,971)	3,192			(444,486)
13,238,567	1,278,694	14,517,261	4,780,060	11,083,347	90,559	(2,003,188)	275,000	14,225,778
				(106,047)	(15,805)	58,700		(63,152)
13,238,567	1,278,694	14,517,261	4,780,060	10,977,300	74,754	(1,944,488)	275,000	14,162,626
			74,754		(74,754)			
			4,854,814	10,977,300		(1,944,488)	275,000	14,162,626

Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.6 summarizes the borrowing transactions by agent and non-agent enterprise Crown corporations and other government business enterprises.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times be guaranteed by the Government.

As at March 31, 2005, an allowance for borrowings of enterprise Crown corporations and other government business enterprises was established at \$1,740 million.

TABLE 9.6

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	Balance April 1/2004	Borrowings and other credits	Repayments and other charges	Balance March 31/2005
Borrowings by agent enterprise Crown corporations				
Business Development Bank of Canada	7,302,431	19,694,942	19,564,862	7,432,511
Canada Mortgage and Housing Corporation	10,441,204	6,186,555	7,054,995	9,572,764
Canada Post Corporation	108,092	5,193	42,650	70,635
Canadian Dairy Commission (Marketing)	911	25,624	25,846	689
Canadian Wheat Board, The ⁽¹⁾	11,886		5,508	6,378
Export Development Canada	17,177,927	70,704,925	71,692,334	16,190,518
Farm Credit Canada	9,209,146	12,931,358	11,959,607	10,180,897
Freshwater Fish Marketing Corporation	23,088	18,434	23,088	18,434
Royal Canadian Mint	20,724		3,585	17,139
	44,295,409	109,567,031	110,372,475	43,489,965
Borrowings by non-agent enterprise Crown corporations and other government business enterprises				
Blue Water Bridge Authority	108,102		2,068	106,034
Canada Lands Company Limited	47,000		3,660	43,340
Canadian Wheat Board, The ⁽¹⁾	6,139,717	21,426,367	22,188,442	5,377,642
Halifax Port Authority ⁽²⁾	6,000		400	5,600
Laurentian Piloteage Authority	1,486	1,658	162	2,982
Pacific Piloteage Authority	529		257	272
Quebec Port Authority ⁽²⁾	29,744	(1,877)		27,867
Vancouver Port Authority ⁽²⁾	5,425	601	107	5,919
Other Canada Port Authorities ⁽²⁾	77,536	11,800	20,535	68,801
	6,415,539	21,438,549	22,215,631	5,638,457
Total	50,710,948	131,005,580	132,588,106	49,128,422
Borrowings expected to be repaid by enterprise Crown corporations and other government business enterprises	48,705,548	131,005,580	132,322,206	47,388,922
Allowance for borrowings of enterprise Crown corporations and other government business enterprises expected to be repaid by the Government and reported on the Statement of Financial Position	2,005,400		265,900	1,739,500

⁽¹⁾ On December 31, 1998 The Canadian Wheat Board ceased to be an agent of Her Majesty and a Crown corporation under the *Financial Administration Act*.

⁽²⁾ The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.

Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises, as at March 31, 2005.

TABLE 9.7

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2006	15,612,092	3,880,354	19,492,446
2007	5,077,202	20,925	5,098,127
2008	4,324,997	52,059	4,377,056
2009	3,014,786	40,333	3,055,119
2010	2,509,574	64,439	2,574,013
Subsequent years	12,951,314	1,580,347	14,531,661
Total	43,489,965	5,638,457	49,128,422 ⁽¹⁾

⁽¹⁾ The borrowings are composed of \$13,983,498 US, ¥ 2,581,614, Euro 225,134, NZ dollar \$412,962, AU \$1,013,771, NOK 194,272 and \$30,717,171 CDN.

Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 9.8

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	March 31, 2005
<u>Enterprise Crown corporations and other government business enterprises</u>	
Export Development Canada—Loan guarantees and loans with recourse	2,703,335
Farm Credit Canada—Loan guarantees	16,572
Laurentian Pilotage Authority—Miscellaneous litigations	673
Vancouver Port Authority—Miscellaneous litigations	29,850
Total	2,750,430

Contractual Obligations of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contractual obligations of enterprise Crown corporations and other government business enterprises. A contractual obligation represents a legal obligation to third organizations or individuals as a result of a contract. Contractual obligations are classified into three main categories: loans authorized but undisbursed, capital expenditures and operating leases.

TABLE 9.9

CONTRACTUAL OBLIGATIONS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES AT MARCH 31, 2005

(in thousands of dollars)

	Loans	Capital expenditures	Operating leases	Total
<u>Enterprise Crown corporations and other government business enterprises</u>				
Atlantic Pilotage Authority			1,369	1,369
Business Development Bank of Canada	1,070,900		173,610	1,244,510
Canada Hibernia Holding Corporation			16,079	16,079
Canada Post Corporation			655,000	655,000
Canadian Wheat Board			15,506	15,506
Export Development Canada	2,794,000			2,794,000
Farm Credit Canada	663,700		47,344	711,044
Halifax Port Authority			1,894	1,894
Laurentian Pilotage Authority			2,988	2,988
Pacific Pilotage Authority			410	410
Royal Canadian Mint		20,407		20,407
Vancouver Port Authority		12,800	34,100	46,900
Other Canada Port Authorities		235	4,539	4,774
Total	4,528,600	33,442	952,839	5,514,881

Financial Assistance Under Budgetary Appropriations to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance under budgetary appropriations for both agent, non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with Table 9.5. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts approved through an operating expenditures vote and (b) amounts approved through a capital expenditures vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 9.5 and those reported in Table 9.10 result from the use of different accounting policies and from items in transit.

TABLE 9.10

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2005

(in thousands of dollars)

	Operating expenditures vote	Capital expenditures vote	Financial assistance under budgetary appropriations ⁽¹⁾
Enterprise Crown corporations and other government business enterprises			
Canada Post Corporation ⁽²⁾	233,693		233,693
Canadian Commercial Corporation	16,399		16,399
Canadian Wheat Board, The ⁽³⁾	12,379		12,379
Cape Breton Development Corporation	60,200		60,200
Export Development Canada ⁽⁴⁾	27,501		27,501
Total	350,172 ⁽⁵⁾		350,172

⁽¹⁾ Excludes grants and contributions paid to agent and non-agent enterprise Crown corporations where they qualify as members of a general class of recipients.

⁽²⁾ Includes a payment of \$36,483 from the Department of Indian Affairs and Northern Development for the purpose of providing Northern Air Stage Parcel Service.

⁽³⁾ Consists of a payment of \$12,379 for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada.

⁽⁴⁾ Includes a payment of \$12,000 from the Department of Foreign Affairs and International Trade (International Trade) as administration expenses for the Canada Account.

⁽⁵⁾ Of this amount, \$325,793 is presented with Crown corporations expenses on the Statement of Operations and Accumulated Deficit in Section 2 of this volume. The remainder is presented with other program expenses of all other departments and agencies.

Portfolio Investments

Portfolio investments are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of portfolio investments.

TABLE 9.11
PORTFOLIO INVESTMENTS

	April 1/2004	Payments and other charges	Receipts and other credits	March 31/2005
	\$	\$	\$	\$
Petro-Canada—Finance	1,225,167,174		1,225,167,174	
Other—				
Société du parc industriel et portuaire Québec-Sud—				
Economic Development Agency of Canada				
for the Regions of Quebec	400			400
Co-operative Housing Project—Environment—				
Parks Canada Agency	337,106			337,106
Lower Churchill Development Corporation Limited—				
Natural Resources	14,750,000			14,750,000
North Portage Development Corporation—				
Western Economic Diversification				
	15,087,506			15,087,506
Total	1,240,254,680		1,225,167,174	15,087,506

Petro-Canada

Petro-Canada was incorporated under the *Petro-Canada Act*, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

Under the *Petro-Canada Public Participation Act*, assented to February 1, 1991, the Corporation was continued under the *Canada Business Corporations Act*, and authority was provided for the sale of shares to the public.

In September 1995, the Government sold 123,900 shares in a public offering.

On September 29, 2004, the Government sold their remaining 49.4 million shares, which represented approximately 18.6 percent ownership of Petro-Canada, for a total net proceeds of \$3,129 million in cash. The net gain on the sale, amounting to \$2,562 million, was recorded as a gain on disposal in 2004-2005.

During the year, the account was closed.

Société du parc industriel et portuaire Québec-Sud

The Corporation was incorporated by a Special Act of the Government of Quebec, to favor and manage the development of an industrial park intended for major industrial projects in the Township of Lévis. In order to achieve this objective, the Corporation acquired, sold or exchanged lands in this Township.

In 1995, the mandate was modified after the lands were ascertained as inappropriate for industrial infrastructure. The Corporation conducted the sale of the Corporation's land and suggested an alternative solution to the two levels of government on the use of the proceeds of this sale.

The Government had purchased 400 common shares of the Corporation at \$1 per share. This represented 40 percent of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

The Corporation was dissolved under Bill 81 (2004, Chapter 40 - Legislation of the Government of Quebec) on December 17, 2004. The redemption of the 400 common shares will occur during the next fiscal year.

Co-operative Housing Project

The Parks Canada Agency has invested in the Rocky Mountain II Co-operative Housing Association, along with five other entities, to provide accommodation for Parks Canada employees and employees of other entities in Banff, Alberta.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the *Companies Act of Newfoundland*, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland and Labrador in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49 percent of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49 percent of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

National Governments Including Developing Countries

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade (administered by Export Development Canada).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 9.12

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/2004	Payments and other charges	Receipts and other credits	March 31/2005
	\$	\$	\$	\$
Finance—				
United Kingdom	42,603,048		19,617,740	22,985,308
Foreign Affairs and International Trade (Foreign Affairs)—				
Developing countries—Canadian International Development Agency—International development assistance	313,614,447	27,540,399	17,251,870	323,902,976
Foreign Affairs and International Trade (International Trade)—				
Development of export trade (loans administered by Export Development Canada)	749,441,384	44,903,613	206,345,935	587,999,062
National Defence—				
North Atlantic Treaty Organization—Damage claims recoverable	23,366	28,473	42,258	9,581
Total	1,105,682,245	72,472,485	243,257,803	934,896,927

United Kingdom

United Kingdom Financial Agreement Act, 1946—Deferred principal

Under authority of the *United Kingdom Financial Agreement Act, 1946*, a credit of \$1,250,000,000 was extended by the Government of Canada to the government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the government of the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade.

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The outstanding deferred principal is repayable between December 31, 2005 and December 31, 2006.

Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Loans are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments.

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

	April 1/2004	Payments and other charges	Receipts and other credits ⁽¹⁾	March 31/2005
	\$	\$	\$	\$
(a) rescheduling as per agreement with Government of Egypt in August 1992, Phase III of reorganization schedule. Next principal repayment due January 1, 2017:				
Egypt	44,995,933			44,995,933
(b) 30 year term, 7 year grace period, 3 percent interest per annum, with final repayments between September 1996 and January 2012:				
Brazil	3,141,952		93,741	3,048,211
Cuba	9,547,012			9,547,012
Malaysia	652,126		163,043	489,083
Turkey	421,739		210,869	210,870
	13,762,829		467,653	13,295,176
(c) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	131,128		65,413	65,715
(d) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	94,987		33,333	61,654

	April 1/2004	Payments and other charges	Receipts and other credits ⁽¹⁾	March 31/2005
	\$	\$	\$	\$
(e) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria.....	10,147,154		732,747	9,414,407
Argentina.....	242,667		18,667	224,000
Bolivia.....	763,111		42,395	720,716
Brazil.....	313,649		20,914	292,735
Chile.....	1,342,461		165,719	1,176,742
Colombia.....	369,101		27,106	341,995
Dominican Republic.....	4,686,025		236,045	4,449,980
Ecuador.....	5,371,771		304,919	5,066,852
Guatemala.....	2,281,403		100,000	2,181,403
Indonesia.....	212,842,243		4,183,800	208,658,443
Malaysia.....	1,734,493		62,935	1,671,558
Malta.....	499,980		25,000	474,980
Mexico.....	36,027		2,771	33,256
Morocco.....	9,552,401		586,001	8,966,400
Myanmar (Burma).....	8,306,202			8,306,202
Pakistan.....	447,507,534			447,507,534
Paraguay.....	258,085		18,131	239,954
Peru.....	44,073	8,128	3,729	48,472
Philippines.....	2,034,905		97,160	1,937,745
Sri Lanka.....	101,451,293		2,237,699	99,213,594
Thailand.....	21,328,163		760,870	20,567,293
Tunisia.....	66,619,617		4,845,875	61,773,742
	897,732,358	8,128	14,472,483	883,268,003
(f) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria.....	29,056,945		2,212,988	26,843,957
Subtotal.....	985,774,180	8,128	17,251,870	968,530,438
Less: portion expensed due to concessionary terms.....	672,159,733	27,532,271		644,627,462
Total.....	313,614,447	27,540,399	17,251,870	323,902,976

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

⁽¹⁾ Receipts and other credits may include transactions such as repayments, forgiveness, etc.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Minister for Foreign Affairs and International Trade (International Trade), with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Corporation has advised the Minister that it will not enter into such transactions because, on the basis of the Corporation's risk management practices, such transactions could not be supported under the Corporation's Corporate Account. Funding for such transactions is provided by payments made by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

Loan transactions with long repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

The following table presents the balances and transactions for loans made to national governments, together with their terms and conditions of repayments.

	Payments and other charges		Receipts and other credits		March 31/2005
	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation	
April 1/2004					
\$	\$	\$	\$	\$	\$
NON-BUDGETARY LOANS⁽³⁾—					
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 11 percent interest per annum, with final repayments between May 2000 and November 2005:					
Madagascar ⁽⁴⁾	13,359,068	6,913,534		1,028,562	19,244,040
Mexico	7,003,312		1,659,980	495,255	4,848,077
Tanzania	4,001,378			308,080	3,693,298
	24,363,758	6,913,534	1,659,980	1,831,897	27,785,415
(b) 6 to 10 year term, 5.93 percent (LIBOR) to 10.5 percent interest per annum, with final repayments between July 2000 and March 2007:					
Algeria	29,766,347		6,774,185	1,792,844	21,199,318
Argentina	34,224,151			2,635,037	31,589,114
Cameroun	4,920,560	81,707			5,002,267
Congo ⁽⁴⁾	3,354,640			258,286	3,096,354
Ecuador	794,414		464,258	33,550	296,606
Jamaica	1,409,011		524,981	230,764	653,266
Kenya	383,185	221,639			604,824
Lithuania	336,659		329,659	7,000	
Romania	79,737,309		31,130,369	4,454,691	44,152,249
Russia	749,119		742,375	6,744	
Sudan	5,061,161			389,676	4,671,485
Venezuela	113,838,255	10,162,288	5,975,398	9,690,290	108,334,855
	274,574,811	10,162,288	45,941,225	19,498,882	219,600,338
(c) 11 to 15 year term, 5.93 percent (LIBOR) to 11.5 percent interest per annum, with final repayments between July 1996 and January 2007:					
Argentina	500,157				500,157
Brazil	1,233,976		1,233,976		
Pakistan ⁽⁴⁾	8,909,432			746,951	8,162,481
Peru	281,713	12,999	214,722		79,990
Russia	58,171,880		3,539,860	3,397,293	51,234,727
Rwanda ⁽⁴⁾	2,136,417	364,223			2,500,640
Zambia ⁽⁴⁾	3,382,469	5,232,180		260,428	8,354,221
	74,616,044	5,232,180	4,988,558	4,404,672	70,832,216
Insurance claims paid during the year:					
Cuba	30,420,852		185,450		30,235,402
Haiti	488,986			115,857	373,129
Russia	14,251,432			635,307	13,616,125
	45,161,270		185,450	751,164	44,224,656
Total—Non-budgetary loans	418,715,883	22,308,002	680,568	52,775,213	26,486,615
					362,442,625

	Payments and other charges			Receipts and other credits		
	April 1/2004	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation	March 31/2005
	\$	\$	\$	\$	\$	\$
BUDGETARY LOANS⁽³⁾—						
(a) 1 to 15 year term, 6.9 percent (LIBOR) to 11 percent interest per annum, with final repayments between April 1997 and June 2012:						
Poland	26,203,479			26,203,479		
(b) 16 to 20 year term, 0 percent to 3.5 percent interest per annum, with final repayments between March 2008 and March 2011:						
Cameroun	770,762				38,819	731,943
Thailand	13,292,132			1,995,994	534,505	10,761,633
	14,062,894			1,995,994	573,324	11,493,576
(c) 21 to 25 year term, 0 percent to 3.5 percent interest per annum, with final repayments between November 1999 and July 2036:						
Algeria	9,313,807			725,764	4,358	8,583,685
China	457,181,575	3,494,165		3,091,593	35,112,606	422,471,541
Indonesia	41,628,898			1,604,467	3,653,125	36,371,306
	508,124,280	3,494,165		5,421,824	38,770,089	467,426,532
(d) 31 to 55 year term, 0 percent interest per annum, with final repayment in July 2042:						
Cameroun	16,328,185				1,756,496	14,571,689
China	155,255,575			4,351,686	11,733,601	139,170,288
Egypt	11,790,252			348,291	286,789	11,155,172
Gabon	11,867,997			426,101	787,773	10,654,123
India	66,259,390			1,403,120	5,030,347	59,825,923
Jamaica	8,272,880			232,392	625,897	7,414,591
Kenya	8,518,583			235,809	916,623	7,366,151
Morocco	116,697,895			3,232,937	8,856,719	104,608,239
Turkey	137,616,435			3,369,614	10,525,202	123,721,619
	532,607,192			13,599,950	40,519,447	478,487,795
Total—Budgetary loans	1,080,997,845	3,494,165		47,221,247	79,862,860	957,407,903
Subtotal	1,499,713,728	25,802,167	680,568	99,996,460	106,349,475	1,319,850,528
Less: portion expended due to concessionary terms	750,272,344	18,420,878				731,851,466
Total	749,441,384	44,223,045	680,568	99,996,460	106,349,475	587,999,062

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

(1) Payments or other charges may include transactions such as loans, adjustments, etc.

(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.

(3) Prior to April 1, 1987, these loans were authorized by miscellaneous non-budgetary authorities. Subsequently they were authorized by miscellaneous budgetary authorities.

(4) Certain comparative figures have been reclassified from budgetary to non-budgetary loans.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represents a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 11.8 (Section 11 of this volume).

Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenses through the allowance for valuation when the economic value is reduced due to their concessionary terms.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. The revaluation amount represents the conversion of foreign currency balances to the year-end closing rates of exchange. Balances denominated in United States dollars were converted to Canadian dollars at year-end exchange rate of (\$1 US/\$1.2096 Cdn).

Table 11.9 (Section 11 of this volume) presents additional information on contingent liabilities and contractual obligations for international organizations that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The notes payable outstanding at year end of \$540,732,742 (\$618,823,075 in 2004) are reported in Table 5.3 (Section 5 of this volume).

TABLE 9.13
INTERNATIONAL ORGANIZATIONS

	Payments and other charges			Receipts and other credits		March 31/2005
	April 1/2004	Participation or other charges	Revaluation	Reimbursements		
				other credits	Revaluation	
	\$	\$	\$	\$	\$	
Capital subscriptions ⁽¹⁾ —						
Finance—						
European Bank for Reconstruction and Development.....	251,647,657	16,337,899		21,163,849	246,821,707	
International Bank for Reconstruction and Development (World Bank).....	385,255,245	29,009,682		11,231,602	403,033,325	
International Finance Corporation	106,663,765			8,272,482	98,391,283	
Multilateral Investment Guarantee Agency.....	14,073,199			1,091,469	12,981,730	
	757,639,866	45,347,581		41,759,402	761,228,045	
Foreign Affairs and International Trade (Foreign Affairs)—						
Canadian International Development Agency—						
African Development Bank	111,291,443	3,461,282		3,870,461	110,882,264	
Asian Development Bank.....	199,353,838			13,351,392	186,002,446	
Caribbean Development Bank	24,132,694			271 1,435,862	22,696,561	
Inter-American Development Bank	236,206,491			461,287 18,483,737	217,261,467	
	570,984,466	3,461,282		461,558 37,141,452	536,842,738	
	1,328,624,332	48,808,863		461,558 78,900,854	1,298,070,783	

TABLE 9.13

INTERNATIONAL ORGANIZATIONS—*Concluded*

	Payments and other charges			Receipts and other credits		
	April 1/2004	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	March 31/2005
	\$	\$	\$	\$	\$	\$
Loans and advances—						
Finance—						
Global Environment Facility ⁽²⁾	10,000,000					10,000,000
International Development Association ⁽²⁾	6,626,704,061	230,134,000				6,856,838,061
International Monetary Fund—Poverty Reduction and Growth Facility ⁽¹⁾	763,605,317	19,302,825		119,424,576	41,146,361	622,337,205
	7,400,309,378	249,436,825		119,424,576	41,146,361	7,489,175,266
Foreign Affairs and International Trade (Foreign Affairs)—						
International organizations and associations ⁽¹⁾ —						
Berne Union of the World Intellectual Property Organization	45,309			1,093		44,216
Customs Co-operation Council	11,025			319		10,706
Food and Agriculture Organization	1,180,170			91,530		1,088,640
General Agreement on Tariffs and Trade	56,423			1,361		55,062
International Maritime Organization	2,626			146		2,480
International Atomic Energy Agency	501,965			38,931		463,034
International Civil Aviation Organization	225,019			17,452		207,567
Paris Union of the World Intellectual Property Organization	116,751			2,816		113,935
United Nations Educational, Scientific and Cultural Organization	980,092			76,013		904,079
United Nations organizations	4,078,143			316,287		3,761,856
World Health Organization	203,343			15,771		187,572
	7,400,866			561,719		6,839,147
Canadian International Development Agency—						
International financial institutions ⁽²⁾ —						
African Development Bank	2,093,896			62,500		2,031,396
African Development Fund	1,600,821,576	69,603,210		7,837,494		1,662,587,292
Andean Development Corporation	2,437,500			125,000		2,312,500
Asian Development Bank—Special	27,027,000					27,027,000
Asian Development Fund	1,716,762,540	100,339,868				1,817,102,408
Caribbean Development Bank—						
Agricultural Development Fund	2,000,000					2,000,000
Caribbean Development Bank—						
Commonwealth Caribbean Regional	5,256,400			418,000		4,838,400
Caribbean Development Bank—Special	162,106,132	1,681,197		1,311,475		162,475,854
Central American Bank for Economic Integration	1,032,780			114,750		918,030
Global Environment Facility Trust Fund	272,935,000	39,735,000				312,670,000
Inter-American Development Bank—Fund						
for Special Operations	385,050,212	1,138,504		18,880,869		367,307,847
Multilateral Investment Fund	11,388,294					11,388,294
International Bank for Reconstruction and Development	26,282,000			2,090,000		24,192,000
International Fund for Agriculture Development	163,038,743	14,533,867				177,572,610
International Monetary Fund	14,414,931			1,146,306		13,268,625
Montreal Protocol Fund	58,086,412	6,216,533		2,788,525		61,514,420
	4,450,733,416	233,248,179		302,250	34,472,669	4,649,206,676
	11,858,443,660	482,685,004		119,726,826	76,180,749	12,145,221,089
Subtotal	13,187,067,992	531,493,867		120,188,384	155,081,603	13,443,291,872
Less: portion expensed due to concessionary terms				3,353,151		3,353,151
Total	13,187,067,992	531,493,867		123,541,535	155,081,603	13,439,938,721

⁽¹⁾ Loans and investments made prior to April 1, 1986 which were authorized by non-budgetary authorities.⁽²⁾ Loans and investments made since April 1, 1986 which were authorized by budgetary authorities.

European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year-end, Canada has subscribed to 68,000 shares of the EBRD's authorized capital valued at \$828.6 million US. Only \$216.2 million US or about 35 per cent of Canada's share subscription is "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the *Act*. Each payment to the EBRD is comprised of cash and a promissory note.

As at March 31, 2005, Canada had paid-in shares valued at \$204,052,337 US.

Canada's contingent liability for the callable portion of its shares is \$612,420,000 US.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2005, Canada has subscribed to 44,795 shares. The total value of these shares is \$5,403,844,825 US, of which \$319,633,987 US plus \$16,404,055 Cdn has been paid-in. The remaining portion is callable.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$5,069 million US.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2005, Canada has subscribed to 81,342 shares. These shares have a total value of \$81,342,000 US, all of which has been paid-in.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2005, Canada has subscribed to 5,225 shares. The total value of these shares is \$56,534,500 US, of which \$10,732,250 US is paid-in and the remaining portion is callable.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$45,802,250 US.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade (Foreign Affairs) Vote L30, *Appropriation Act No. 2, 2004-2005*).

At year-end, authority had been granted for subscriptions of 7,705 paid-in shares and 73,473 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2005, Canada's participation to the paid-in capital is \$110,882,264 Cdn for 7,705 paid-in shares and of these paid-in shares, 2,100 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$984,917,646 Cdn and \$177,333,450 US for a total value of \$1,199,420,187 Cdn.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 12,961 paid-in shares and 172,125 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2005, Canada's participation to the paid-in capital is \$186,002,446 Cdn for 12,961 paid-in shares. Of these paid-in shares, 10,591 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$1,533,210,533 US and \$596,976,219 Cdn for a total value of \$2,451,547,680 Cdn.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 2,278 paid-in shares and 8,124 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2005, Canada's participation to the paid-in capital is \$22,696,561 Cdn for 2,278 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$49,001,856 US for a total value of \$59,272,645 Cdn.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 14,397 paid-in shares and 320,490 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2005, Canada's participation to the paid-in capital is \$217,261,467 Cdn for 14,397 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$3,866,208,680 US for a total value of \$4,676,566,019 Cdn.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

As at March 31, 2005, advances to the GEF amounted to \$10,000,000 Cdn.

International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2005, Canada's total participation in IDA amounted to \$6,856,838,061 Cdn.

International Monetary Fund—Poverty Reduction and Growth Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at \$550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 700 million.

As at March 31, 2005, Canada has lent a total of 648,482,500 SDR to the Poverty Reduction and Growth Facility. Of this amount, 307,942,306 SDR has been repaid. The outstanding balance of 340,540,194 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR/\$1.82750 Cdn). During the year, transactions included a loan in cash, repayments and an exchange valuation adjustment.

Canada has also made budgetary contributions towards an interest subsidy amounting to 186,097,586 SDR, which do not appear in Table 9.13.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade (Foreign Affairs) Votes L25, L25a and L25b, *Appropriation Acts No. 2, No. 3 and No. 4, 2004-2005*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.

Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of these loans is reduced due to their concessionary terms.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 9.14
PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/2004	Payments and other charges	Receipts and other credits	March 31/2005
	\$	\$	\$	\$
NEWFOUNDLAND AND LABRADOR—				
Atlantic Canada Opportunities Agency—				
Loans to enterprises in Newfoundland and				
Labrador.....	476,680		20,000	456,680
Finance—				
Federal-provincial fiscal arrange-				
ments	189,631,000	379,791,000	68,904,215	500,517,785
Municipal Development and Loan				
Board	980,384		220,603	759,781
Winter capital projects fund.....	2,836,758			2,836,758
	193,448,142	379,791,000	69,124,818	504,114,324
Industry—				
Atlantic Development Board carry-over				
projects.....	110,144	6,563	40,815	75,892
Atlantic Provinces Power Development				
Act	15,109,656	182,784	2,434,645	12,857,795
	15,219,800	189,347	2,475,460	12,933,687
Total Newfoundland and Labrador	209,144,622	379,980,347	71,620,278	517,504,691
NOVA SCOTIA—				
Finance—				
Federal-provincial fiscal arrange-				
ments	209,552,000	123,646,000		333,198,000
Municipal Development and Loan				
Board.....	42,674		15,875	26,799
Total Nova Scotia	209,594,674	123,646,000	15,875	333,224,799
PRINCE EDWARD ISLAND—				
Atlantic Canada Opportunities Agency—				
Comprehensive development plan agreement	426,474		426,474	
Finance—				
Federal-provincial fiscal arrange-				
ments	36,181,000	8,635,000	6,828,000	37,988,000
Municipal Development and Loan				
Board	145,328		44,517	100,811
Winter capital projects fund.....	63,079			63,079
	36,389,407	8,635,000	6,872,517	38,151,890
Total Prince Edward Island	36,815,881	8,635,000	7,298,991	38,151,890

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—Continued

	April 1/2004	Payments and other charges	Receipts and other credits	March 31/2005
	\$	\$	\$	\$
NEW BRUNSWICK—				
Atlantic Canada Opportunities Agency—				
Special areas and highways agreement	573,774		277,024	296,750
Finance—				
Federal-provincial fiscal arrange-				
ments	168,191,000	40,131,000		208,322,000
Municipal Development and Loan				
Board	571,257		178,611	392,646
	168,762,257	40,131,000	178,611	208,714,646
Industry—				
Atlantic Provinces Power Development				
Act	5,236,516	48,615	1,160,115	4,125,016
Total New Brunswick	174,572,547	40,179,615	1,615,750	213,136,412
QUEBEC—				
Finance—				
Federal-provincial fiscal arrange-				
ments	1,904,123,400	1,750,736,681	532,467,399	3,122,392,682
Municipal Development and Loan				
Board	4,731,953		1,891,459	2,840,494
Total Quebec	1,908,855,353	1,750,736,681	534,358,858	3,125,233,176
ONTARIO—				
Finance—				
Federal-provincial fiscal arrange-				
ments	(65,078,000)	65,078,000		
Mutual fund capital gain refund over-				
payments	1,330,000,000		133,038,148	1,196,961,852
Total Ontario	1,264,922,000	65,078,000	133,038,148	1,196,961,852
MANITOBA—				
Finance—				
Federal-provincial fiscal arrange-				
ments	(12,239,000)	59,214,000		46,975,000
Mutual fund capital gain refund over-				
payments	91,000,000		9,140,300	81,859,700
Total Manitoba	78,761,000	59,214,000	9,140,300	128,834,700
SASKATCHEWAN—				
Agriculture and Agri-Food—				
Agricultural service centres	5,685	188	5,873	
Finance—				
Federal-provincial fiscal arrange-				
ments	377,196,008	282,399,328	140,594,008	519,001,328
Municipal Development and Loan				
Board	9,785		4,489	5,296
	377,205,793	282,399,328	140,598,497	519,006,624
Total Saskatchewan	377,211,478	282,399,516	140,604,370	519,006,624
ALBERTA—				
Finance—				
Federal-provincial fiscal arrange-				
ments	23,243,000		430,244,262	(407,001,262)
Municipal Development and Loan				
Board	254,724		87,976	166,748
Total Alberta	23,497,724		430,332,238	(406,834,514)

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/2004	Payments and other charges	Receipts and other credits	March 31/2005
	\$	\$	\$	\$
BRITISH COLUMBIA—				
Finance—				
Federal-provincial fiscal arrange- ments	632,941,000	9,579,000	41,549,000	600,971,000
Municipal Development and Loan Board	195,171		92,225	102,946
Total British Columbia	633,136,171	9,579,000	41,641,225	601,073,946
YUKON TERRITORY—				
Finance—				
Federal-provincial fiscal arrange- ments	637,000		11,233,078	(10,596,078)
Total Yukon Territory	637,000		11,233,078	(10,596,078)
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial fiscal arrange- ments	228,000		24,118,357	(23,890,357)
Total Northwest Territories	228,000		24,118,357	(23,890,357)
NUNAVUT—				
Finance—				
Federal-provincial fiscal arrange- ments	1,673,000		7,095,570	(5,422,570)
Total Nunavut	1,673,000		7,095,570	(5,422,570)
Subtotal	4,919,049,450	2,719,448,159	1,412,113,038	6,226,384,571
Less: portion expensed due to concessionary terms	650,968,000	81,044,000	715,250,000	1,285,174,000
Total	4,268,081,450	2,800,492,159	2,127,363,038	4,941,210,571

Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40 percent of the shares. In an agreement dated March 29, 1989, the Newfoundland government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accepts these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Department.

The remaining loans are all in recovery and negotiations are being held to recover outstanding amounts.

Federal-provincial fiscal arrangements

These amounts represent underpayments and overpayments in respect of provincial equalization entitlements under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements Act*, and other statutory authority. The underpayments are non-interest bearing and are paid in subsequent years.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.625 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between April 1, 2005 and July 1, 2008.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board.

The remaining loan bears interest at the rate of 8.352 percent, with final instalment due April 1, 2006.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5 percent to 8.5 percent per annum, and are repayable in equal annual instalments, with final instalments due March 31, 2014.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

During the year, loans were repaid in full and the account was closed.

Special areas and highways agreement

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

Originally, the loans bore interest at rates from 6.3519 percent to 9.5757 percent per annum. The remaining loans bear no interest and are repayable in annual instalments, with final instalment due on April 1, 2005.

Mutual fund capital gain refund overpayments

These amounts represent overpayments made to provinces under tax collection agreements for tax years 1997 to 1999 stemming from the misclassification of mutual fund trust capital gains refunds. Recoveries are non-interest bearing and will take place over a 10-year period and started in 2004-2005.

Agricultural service centres

Loans have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

During the year, loans were repaid in full and the account was closed.

Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES

	April 1/2004	Payments and other charges	Receipts and other credits	March 31/2005
	\$	\$	\$	\$
Unconditionally repayable contributions—				
Atlantic Canada Opportunities Agency	358,679,765	80,761,225	87,090,653	352,350,337
Economic Development Agency of Canada for the Regions of Quebec	261,585,881	46,186,392	29,533,666	278,238,607
Industry	85,552,995	24,369,572	33,731,522	76,191,045
Natural Resources	27,599,145	5,885,067		33,484,212
Western Economic Diversification	73,412,801	3,585,881	34,682,964	42,315,718
Total—Unconditionally repayable contributions	806,830,587	160,788,137	185,038,805	782,579,919
Loans and accountable advances—				
Foreign Affairs and International Trade (Foreign Affairs)—				
Missions abroad	16,587,534	617,837,857	613,404,962	21,020,429
Personnel posted abroad	12,754,659	5,604,435	3,324,581	15,034,513
	29,342,193	623,442,292	616,729,543	36,054,942
National Defence—				
Imprest accounts, standing advances and authorized loans	32,269,724	566,874,025	572,971,133	26,172,616
Other departments—				
Miscellaneous accountable advances	15,774,001		1,597,967	14,176,034
Miscellaneous accountable imprest and standing advances	20,909,406	170,097	318,757	20,760,746
	36,683,407	170,097	1,916,724	34,936,780
Total—Loans and accountable advances	98,295,324	1,190,486,414	1,191,617,400	97,164,338
Other—				
Agriculture and Agri-Food—				
Construction of multi-purpose exhibition buildings	73,019			73,019
National Marketing Programs	106,096,882	11,935,231		118,032,113
	106,169,901	11,935,231		118,105,132
Canadian Heritage—				
Cultural property				
Citizenship and Immigration—				
Immigration loans	42,494,280	14,120,206	14,671,513	41,942,973
Finance—				
Canadian Commercial Bank	47,202,429		110,000	47,092,429
Financial Consumer Agency of Canada—				
Advances	1,500,000	6,000,000	6,000,000	1,500,000
Ottawa Civil Service Recreational Association	28,493		13,947	14,548
	48,730,924	6,000,000	6,123,947	48,606,977
Fisheries and Oceans—				
Canadian producers of frozen groundfish	128,315			128,315
Haddock fishermen	1,343,337			1,343,337
	1,471,652			1,471,652
Foreign Affairs and International Trade (International Trade)—				
Development of export trade (loans administered by Export Development Canada)	1,645,327,361	914,653,746	302,957,195	2,257,023,912
Human Resources and Skills Development— ⁽¹⁾				
Canada Student Loans Program	6,369,962,046	2,207,142,257	1,094,105,200	7,482,999,103
Provincial workers' compensation boards	12,973,001	40,000		13,013,001
	6,382,935,047	2,207,182,257	1,094,105,200	7,496,012,104

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/2004	Payments and other charges	Receipts and other credits	March 31/2005
	\$	\$	\$	\$
Indian Affairs and Northern Development—				
Council of Yukon First Nations—Elders	11,217,638		865,627	10,352,011
Farm Credit Canada Guarantee				
Loans Program ⁽²⁾	4,974,959		4,851,313	123,646
First Nations in British Columbia	280,518,046	28,750,708		309,268,754
Indian Economic Development Fund	87,121		17,620	69,501
Indian Economic Development Guarantee				
Loans Program ⁽²⁾	354,924	7,680,841	691,425	7,344,340
Inuit Loan Fund	82,836			82,836
Native Claimants	357,307,534	23,111,725	7,197,262	373,221,997
On Reserve Housing Guarantee				
Loans Program ⁽²⁾	9,197,846	1,479,023	4,404,447	6,272,422
Stoney Band Perpetual Loan	389,615			389,615
Yukon Energy Corporation	28,428,756		28,428,756	
	692,559,275	61,022,297	46,456,450	707,125,122
Industry—				
Company stock option				
Manufacturing, processing and service industries in				
Canada	110,000,000			110,000,000
Small Business loans	144,893,488	96,081,657	110,915,605	130,059,540
National Research Council of Canada—				
H. L. Holmes Fund	3,987,737	51,235		4,038,972
	258,881,225	96,132,892	110,915,605	244,098,512
National Defence—				
Canadian Forces housing projects	320,054	86,888	359,384	47,558
Natural Resources—				
Hibernia Development Project	46,000,000		9,200,000	36,800,000
Nordion International Inc.	86,000,000		4,000,000	82,000,000
	132,000,000		13,200,000	118,800,000
Public Works and Government Services—				
Seized Property Working Capital Account	(7,715,722)	32,465,912	31,752,475	(7,002,285)
Solicitor General (Public Safety and Emergency Preparedness)—				
Correctional Service—				
Parolees	7,394	6,289	6,731	6,952
Transport—				
Canadian Airport Authorities	18,594,737		385,101	18,209,636
Saint John Harbour Bridge Authority	23,480,834		834,726	22,646,108
St. Lawrence Seaway Management Corporation	179,397			179,397
	42,254,968		1,219,827	41,035,141
Veterans Affairs—				
Commonwealth War Graves Commission	72,327		3,753 ⁽³⁾	68,574
Veterans' Land Act Fund—				
Advances	68,769		31,055	37,714
	141,096		34,808	106,288
Other departments—				
Miscellaneous	257,291	26,500		283,791
Subtotal—Other	9,345,834,746	3,343,632,218	1,621,803,135	11,067,663,829
Add: consolidation adjustment ⁽⁴⁾	849,768,000	39,616,000		889,384,000
Total—Other	10,195,602,746	3,383,248,218	1,621,803,135	11,957,047,829
Total	11,100,728,657	4,734,522,769	2,998,459,340	12,836,792,086

⁽¹⁾ Formerly part of the Department of Human Resources Development.⁽²⁾ Current year transactions reflect an adjustment to opening balance.⁽³⁾ This amount represents a revaluation adjustment.⁽⁴⁾ Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Unconditionally repayable contributions

Unconditionally repayable contributions are, in substance loans, and are generally made to businesses pursuant to various Acts of Parliament, with various amounts outstanding.

These loans are aimed at stimulating economic development or for assistance. They bear various interest rates, some of which have concessional terms, and are repayable at various due dates with final instalments due within up to 10 years of initial disbursement.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms.

Missions abroad

Non-interest bearing advances have been made for interim financing of expenses at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is \$50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is \$22,500,000.

The closing balance consists of loans to employees, \$11,760,822; advances for medical expenses, \$1,296,596; advances for workmen's compensation, \$6,760; security and other deposits under Foreign Service Directives, \$814,350 and, school and club debentures, \$1,155,985.

The loans to employees bear interest at rates from 2.75 percent to 3.0 percent per annum, and are repayable over 1 to 4 years, with final instalments between April 1, 2005 and March 1, 2009.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (a) public funds imprest and public funds advance accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and, (d) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is \$120,000,000, as last amended by National Defence Vote L11b, *Appropriation Act No. 4, 2001-2002*.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is \$22,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The loans bear interest at rates from 7.532 percent to 9.351 percent per annum, and are repayable over 20 to 30 years, with final instalments between May 31, 2005 and June 30, 2006.

National Marketing Programs

Loans made by financial institutions under the *Farm Improvement and Marketing Cooperative Loans Act* and advances made by producer organizations under the *Agricultural Marketing Programs Act* are guaranteed by the Crown. Where the guarantee is honoured, the Crown becomes subrogated to the financial institution's or producer organization's rights to outstanding principal, interest and costs.

Cultural property

Loans made to designated heritage institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the *Cultural Property Export and Import Act*, or for the purchase of cultural property situated outside Canada which is important to the national heritage.

Although authority for additional loans was provided by Canadian Heritage Vote L10, *Appropriation Act No. 2, 2004-2005*, no loans were made during the year. The total loan authority is \$10,000 per year.

Immigration loans

Section 88 of the *Immigration and Refugee Protection Act* authorizes the making of loans for the purpose of the *Act*.

The total amount authorized to be outstanding at any time is \$110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over 1 to 7 years, with a possible deferment of 2 years, bearing interest at rates from 3.56 percent to 12.875 percent per annum, with final instalments between April 1, 2005 and April 1, 2012, \$41,229,322; and,
- (b) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, non-interest bearing, with final instalments past due, \$713,651.

During the year, loans totalling \$913,740 were written off by Citizenship and Immigration Vote 2b, *Appropriation Act No. 4, 2004-2005*.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

Financial Consumer Agency of Canada—Advances

Interest-bearing advances have been made to defray the cost of operation of the Agency pursuant to Section 13(1) of the *Financial Consumer Agency of Canada Act*.

The advances are repayable within one year.

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The remaining loan bears interest at the rate of 4.25 percent per annum, and is repayable in equal semi-annual instalments over 45 years, with the final instalment due September 30, 2005.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is \$1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Minister for Foreign Affairs and International Trade (International Trade), with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Corporation has advised the Minister that it will not enter into such transactions because, on the basis of the Corporation's risk management practices, such transactions could not be supported under the Corporation's Corporate Account. Funding for such transactions is provided by payments made by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

Loan transactions with long repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

The following table presents the balances and transactions for loans made to non-sovereign entities, together with their terms and conditions of repayments.

	Payments and other charges			Receipts and other credits	
	April 1/2004	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation
	\$	\$	\$	\$	\$
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 8.5 percent interest per annum, with final repayments between February 1995 and April 2005:					
Brazil	4,333,371			333,642	3,999,729
South Africa	30,078,616			8,289,552	19,914,192
	34,411,987			8,289,552	23,913,921
(b) 6 to 10 year term, 8.28 percent (LIBOR) to 9.68 percent interest per annum, with final repayments between November 2006 and February 2008:					
Antigua	30,893,178			2,378,574	28,514,604
Jordan	3,751,811			1,387,275	2,152,542
	34,644,989			1,387,275	30,667,146
(c) 11 to 15 year term, 4.5 percent (LIBOR) to 8.0 percent interest per annum, with final repayments between November 2006 and October 2020:					
China	18,170,937			13,788,832	4,370,554
United States	1,559,416,262	911,733,874		79,772,990	2,198,820,935
	1,577,587,199	911,733,874		93,561,822	2,203,191,489
(d) 16 to 20 year term, 0 percent interest per annum, with final repayments between June 2012 and November 2014:					
Spain	22,456,029			641,844	21,117,279
Thailand	5,458,232			333,249	4,445,280
	27,914,261			975,093	25,562,559
Subtotal	1,674,558,436	911,733,874		104,213,742	2,283,335,115
Less: portion expensed due to concessionary terms	29,231,075	2,919,872			26,311,203
Total	1,645,327,361	914,653,746		104,213,742	2,257,023,912

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

⁽¹⁾ Payments or other charges may include transactions such as loans, adjustments, etc.

⁽²⁾ Receipts or other credits may include transactions such as repayments, forgiveness, etc.

Canada Student Loans Program

Direct loans to students

Loans issued on or after August 1, 2000 are operated under the authority of section 6.1 of the *Canada Student Financial Assistance Act*, which authorizes the Minister of Human Resources and Skills Development to enter into loan agreements directly with any qualifying student. Agreements are subject to the terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Human Resources and Skills Development with the concurrence of the Minister of Finance.

The total amount of loans outstanding may not exceed fifteen billion dollars, except as otherwise provided by an Appropriation Act or other Act of Parliament.

The total amount of loans outstanding as at March 31, 2005 amounts to \$6,867,748,629 (\$5,652,051,722 as at March 31, 2004).

Guaranteed and risk-shared student loans

Loans issued prior to August 1, 2000 include loans outstanding which are amounts related to student loans subrogated to the Crown under the *Canada Student Loans Act* and under the *Canada Student Financial Assistance Act*. The total amount of loans outstanding as at March 31, 2005 amounts to \$615,250,495 (\$717,910,324 as at March 31, 2004).

Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the *Act* on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Council of Yukon First Nations—Elders

Loans have been made to the Council of Yukon First Nations, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indian land claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L20, *Appropriation Act No. 2, 2004-2005*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2005, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 2.28 percent to 3.61 percent per annum.

Farm Credit Canada Guarantee Loans Program

The Farm Credit Canada guarantee loans program was discontinued as of November 14, 1989. During the year, the last active loan guarantee expired and no future loan guarantees will be given under this program.

As of March 31, 2005, the outstanding amount represents the remaining defaulted loans reimbursed to the lenders by the Minister. These loans are deemed unrecoverable and the balance will be written off in future years.

First Nations in British Columbia

Loans have been made to First Nations in British Columbia, to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L25, *Appropriation Act No. 2, 2004-2005*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable by the First Nations and will pay the loan on the earliest of the following dates:
 - (i) date on which the treaty is settled;
 - (ii) twelfth anniversary of the first loan advance to the First Nations under the earliest First Nations funding agreement;
 - (iii) seventh anniversary after the signing of an agreement-in-principle; or
 - (iv) date the federal minister demands payment of the loans due to an event of default under this agreement or under any First Nations' funding agreement.

The interest-bearing and non-interest bearing portions of the loans outstanding at year end are \$48,777,175 and \$260,491,579 respectively. The rate is 5.185 percent per annum for the interest-bearing portion.

Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is \$48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97*.

All outstanding loans bear interest at rates from 7 percent to 11.25 percent per annum.

Indian Economic Development Guarantee Loans Program

The Indian Economic Development Guarantee authority, established under Vote L53(b), *Appropriation Act No. 1, 1970*, amended under P.C. 1977-3608, authorized the department to guarantee loans for Indian businesses on a risk-sharing basis with commercial lenders. The guarantee level is not to exceed at any time \$60,000,000, less the total amount of payments made to implement previous guarantees under that authority.

Simple interest, usually based on a percentage plus the prime rate, will accrue on the debt after payout. All payments, including accrued interest, remain as a debt of the client until recovered in full.

Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is \$6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No. 4, 1995-96*.

The remaining loan bears interest at a rate of 5.50 percent per annum.

Native Claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L20, *Appropriation Act No. 2, 2004-2005*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable as to principal and interest on the date on which the claim is settled, or on a date fixed in the agreement.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are \$156,371,784 and \$216,850,212 respectively. Rates are from 2.13 percent to 11.89 percent per annum for the interest-bearing portion.

On Reserve Housing Guarantee Loans Program

On Reserve Housing guarantees provide needed support to Indian or Indian bands residing on reserves or crown land. Reserves are, as such, non mortgageable and the ministerial guarantee provides security to the lending institution in the event of a default by the client.

The total amount authorized to be outstanding at any time is \$1.7 billion, as last amended by Indian Affairs and Northern Development Vote 5, *Appropriation Act No. 3, 1972*, Indian Affairs and Northern Development Vote 5d, *Appropriation Act No. 1, 1977* and Indian Affairs and Northern Development Vote 6b, *Appropriation Act No. 3, 1993-94*.

If a loan made under the Minister's guarantee goes into default, the lender has recourse to the Minister for reimbursement. In 1987, a reserve for losses of \$2 million per annum was established within the department's reference levels to cover all three Guarantee Loan Programs administered by Indian Affairs and Northern Development. Such payments remain a debt of the First Nation to the Crown and interest is accrued and capitalized on these debts at the contract interest rate applicable at the time the loan was assigned to the Minister. Recovery of the debt is made to the extent possible, from the security used as collateral, such as trust money or land claim funds, or through repayment agreements.

Stoney Band Perpetual Loan

In 1946, loans were made to Stoney Band of Alberta for land acquisition beyond their treaty entitlement.

A loan of \$500,000 was made to purchase additional land. Under the terms of the agreement, as stated in Treasury Board Minutes, P.C. 2/1437 dated April 11, 1946, the Band assigned monies accruing to them, from the rental of their water resources to provide interest payments at the rate of 3 percent annually on the amount of the loan that had actually been expended. In the same agreement, the Band resolved that the Department allots \$200,000 to the Pekisko Group, and \$300,000 for the additions to Morley Reserve.

Yukon Energy Corporation

In accordance with subsection 4(2) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*, the Northern Canada Power Commission (formerly a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Energy Corporation effective March 31, 1987.

Loans have been made to assist the Yukon Energy Corporation in acquiring the Northern Canada Power Commission Yukon Assets pursuant to subsection 7(1) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*.

The loans for the Flexible Term Note (FTN) bear interest at the rate of 7 percent per annum and are repayable in equal principal annual instalments of \$1,000,000 plus interest. The instalment is subject to certain principal deferral and interest abatement provisions depending on the sales volume of electrical power. Clause 2 of the Flexible Term Note allows for reduced payments when sales on the Whitehorse-Aishihik-Faro (WAF) System are less than 310 GWH per year. The level of sales did not exceed 310 GWH this fiscal year.

During the year, loans totalling \$17,489,185 were written off by Indian Affairs and Northern Development Vote 6b, *Appropriation Act No. 4, 2004-2005*.

In 2004-2005, loans were repaid in full and the account was closed.

Company stock option

Pursuant to section 14 of the *Department of Industry Act*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

- (a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,
 - (i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or
 - (ii) it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and
- (b) to authorize the sale or other disposition of any capital stock acquired.

During the year, additional purchases were authorized by Industry Vote L15, *Appropriation Act No. 2, 2004-2005*.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, additional loans were authorized by Industry Vote L20, *Appropriation Act No. 2, 2004-2005*.

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

Small Business loans

This account records money owed to the Government by borrowers upon default of loans that are subject to statutory authorities, pursuant to the *Small Business Loans Act* (SBLA) and the *Canada Small Business Financing Act* (CSBFA). These authorities provide for the payment of claims or the sharing of loan losses between lenders and the Government.

H. L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Canadian Forces housing projects

Advances have been made to the Canadian Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The remaining loan bears interest at a rate of 5.125 percent per annum, and is repayable over 40 years, with a final instalment on May 1, 2005.

Hibernia Development Project

Loans have been made to facilitate the implementation of the Hibernia Development Project pursuant to section 14 of the *Department of Industry Act*.

Loan agreements were signed between Canada and each of the three companies involved in the 1993 purchase of Gulf Canada's Hibernia share. Loans of \$132 million were provided to owners to assist in offsetting the tax consequences of not being able to use the deductions generated by the Hibernia Development Project in the calculation of the companies' taxable income.

Loans in the amount of \$66 million were made on June 30, 1995 as authorized by Natural Resources Vote L15, *Appropriation Acts No. 1 and No. 2, 1995-96*. The remaining \$66 million was loaned on July 2, 1996.

Loans are interest-free and are repayable in 10 equal annual instalments commencing June 30, 1999, with the final instalment on June 30, 2008.

Nordion International Inc.

A \$100 million loan has been made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is \$50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

The credit balance in the account represents the excess of seized cash and proceeds of disposal from cases of forfeiture over total expenses incurred to date. Only when cases are finalized and all assets have been liquidated will the net proceeds be transferred to the Seized Property Proceeds Account.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is \$50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling \$3,374 were forgiven pursuant to Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*.

Canadian Airport Authorities

The loans stems from agreements regarding the transfer of chattels and consumable stock to individuals authorities (13) upon transfer of the management, operation and maintenance responsibilities to the authority under the National Airports Policy.

The loans portfolio consists of 13 non-interest bearing loans to Canadian Airport Authorities issued in the years 1997-2003.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence

Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

The remaining loan bears interest at rates from 7 percent to 9.5 percent per annum, and is repayable at monthly rates, with the final instalment of the existing terms being March 2006.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

Veterans' Land Act Fund

Advances

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is \$605,000,000.

Allowance for conditional benefits

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenses and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Other departments—Miscellaneous

This account represents amounts outstanding in the hands of agencies and individuals, at year end. This group records loans, investments and advances not classified elsewhere.

Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 10

2004-2005

PUBLIC ACCOUNTS OF CANADA

Non-Financial Assets

CONTENTS

	<i>Page</i>
Non-financial assets	10.2
Tangible capital assets	10.4
Vehicles	10.6
Assets under capital leases	10.6

NON-FINANCIAL ASSETS

Non-financial assets are assets that have an economic life that extends beyond the accounting period and that are intended for consumption in the normal course of operations. They are converted into expense in future periods and include tangible capital assets, inventories, and prepaid expenses.

Tangible capital assets consist of acquired, built, developed or improved tangible assets, which are intended to be used on a continuous basis and are not intended for sale in the ordinary course of business. For financial reporting purposes, tangible capital assets are grouped in the following categories: land, buildings, works and infrastructure, machinery and equipment,

vehicles, leasehold improvements, assets under construction, and assets under capital leases.

Inventories are items of tangible property that are to be used in the delivery of program outputs. Some revolving funds and a few departments may have inventories held for resale to parties outside the Government.

Prepaid expenses are disbursements made, pursuant to a contract, before the completion of the work, delivery of the goods or rendering of the service or advance payments under the terms of contribution agreements.

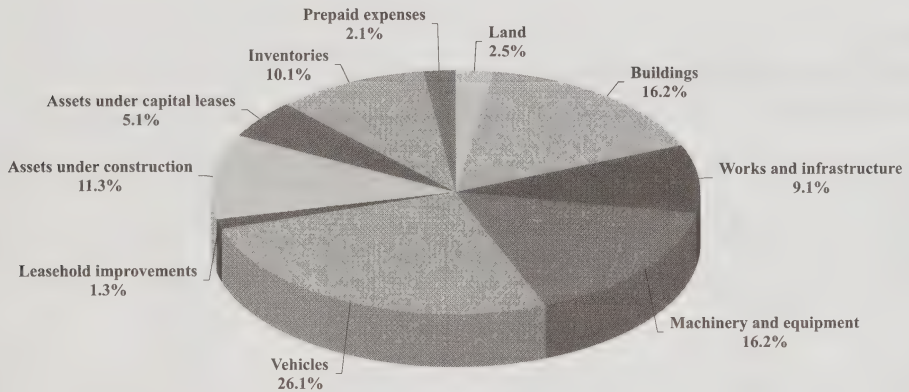
Table 10.1 presents the non-financial assets by category.

TABLE 10.1

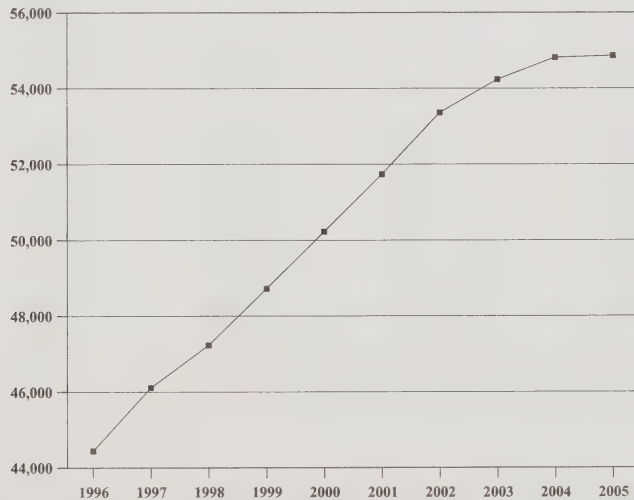
NON-FINANCIAL ASSETS BY CATEGORY

(in thousands of dollars)

	March 31/2005	March 31/2004
Net tangible capital assets, Table 10.2—		
Land	1,387,364	1,398,150
Buildings	8,902,316	8,819,686
Works and infrastructure	4,972,358	5,147,007
Machinery and equipment	8,884,121	8,386,739
Vehicles, Table 10.3	14,333,936	14,682,241
Leasehold improvements	743,131	646,436
Assets under construction	6,194,640	6,017,679
Assets under capital leases, Table 10.4	2,788,862	2,646,584
	48,206,728	47,744,522
Inventories	5,525,536	6,133,671
Prepaid expenses	1,133,916	938,577
Total	54,866,180	54,816,770

CHART 10A**NON-FINANCIAL ASSETS BY CATEGORY AT MARCH 31, 2005****CHART 10B****NON-FINANCIAL ASSETS AT MARCH 31**

(in millions of dollars)



Tangible Capital Assets

Table 10.2 presents tangible capital assets by main custodian ministries.

TABLE 10.2

TANGIBLE CAPITAL ASSETS BY MAIN CUSTODIAN MINISTRIES

(in thousands of dollars)

	Land	Buildings	Works and infrastructure	Machinery and equipment
Capital assets at cost —				
Environment	178,036	805,830	2,204,582	647,787
Fisheries and Oceans	19,781	417,150	1,711,110	463,843
Foreign Affairs	195,029	924,052	1,147	127,955
Industry	12,362	504,571	35,718	2,366,991
National Defence	76,462	5,190,444	1,437,873	10,444,120
Public Works and Government Services	264,773	3,322,229	740,731	188,634
Solicitor General	57,637	2,354,272	389,612	672,191
Transport	202,588	1,127,480	3,022,982	132,092
Other ministries	28,836	1,210,033	48,990	1,773,714
	<i>1,035,504</i>	<i>15,856,061</i>	<i>9,592,745</i>	<i>16,817,327</i>
Consolidated Crown corporations	351,860	1,453,391	1,042,559	2,210,502
Gross total capital assets	1,387,364	17,309,452	10,635,304	19,027,829
Accumulated amortization —				
Environment		492,245	1,358,242	438,671
Fisheries and Oceans		247,828	811,492	335,506
Foreign Affairs		392,012		94,237
Industry		257,260	14,295	1,271,427
National Defence		2,231,935	925,204	4,898,353
Public Works and Government Services		1,833,915	258,198	115,433
Solicitor General		848,059	220,837	384,439
Transport		619,238	1,488,411	74,346
Other ministries		665,853	21,538	1,104,989
		<i>7,588,345</i>	<i>5,098,217</i>	<i>8,717,401</i>
Consolidated Crown corporations		818,791	564,729	1,426,307
Total accumulated amortization		8,407,136	5,662,946	10,143,708
Total net capital assets —				
Environment	178,036	313,585	846,340	209,116
Fisheries and Oceans	19,781	169,322	899,618	128,337
Foreign Affairs	195,029	532,040	1,147	33,718
Industry	12,362	247,311	21,423	1,095,564
National Defence	76,462	2,958,509	512,669	5,545,767
Public Works and Government Services	264,773	1,488,314	482,533	73,201
Solicitor General	57,637	1,506,213	168,775	287,752
Transport	202,588	508,242	1,534,571	57,746
Other ministries	28,836	544,180	27,452	668,725
	<i>1,035,504</i>	<i>8,267,716</i>	<i>4,494,528</i>	<i>8,099,926</i>
Consolidated Crown corporations	351,860	634,600	477,830	784,195
Total net capital assets	1,387,364	8,902,316	4,972,358	8,884,121

Comparative figures have been reclassified to conform to the current years' presentation

⁽¹⁾ Details in Table 10.3.

⁽²⁾ Details in Table 10.4.

Vehicles ⁽¹⁾	Leasehold improvements	Assets under construction	Assets under capital leases ⁽²⁾	Total March 31/2005	Total March 31/2004
127,376	33,938	154,965	18,199	4,170,713	4,070,576
1,706,751	536,982	329,533	280	5,185,430	5,125,786
31,645	75,831	175,358		1,531,017	1,432,372
26,152	17,668	472,100	1,237	3,436,799	3,333,984
26,527,619	11,945	3,193,262	1,123,528	48,005,253	45,556,754
9,766	255,699	677,690	1,208,719	6,668,241	6,151,268
463,017	11,970	407,889	111	4,356,699	4,127,603
796,531	7,389	61,282	818,820	6,169,164	6,306,699
133,808	209,789	309,089	31,704	3,745,963	3,414,079
29,822,665	1,161,211	5,781,168	3,202,598	83,269,279	79,519,121
1,180,660	98,772	413,472	549,780	7,300,996	6,640,931
31,003,325	1,259,983	6,194,640	3,752,378	90,570,275	86,160,052
91,380	16,366		2,183	2,399,087	2,329,733
1,147,518	279,900			2,822,244	2,691,706
16,639	21,497			524,385	472,132
19,229	4,518		658	1,567,387	1,408,919
13,855,315	881		210,836	22,122,524	19,703,242
5,393	55,838		468,096	2,736,873	2,421,598
224,821	2,376		47	1,680,579	1,522,603
535,015	4,233		64,141	2,785,384	2,733,319
80,758	98,919		21,662	1,993,719	1,753,057
15,976,068	484,528		767,623	38,632,182	35,036,309
693,321	32,324		195,893	3,731,365	3,379,220
16,669,389	516,852		963,516	42,363,547	38,415,529
35,996	17,572	154,965	16,016	1,771,626	1,740,843
559,233	257,082	329,533	280	2,363,186	2,434,080
15,006	54,334	175,358		1,006,632	960,240
6,923	13,150	472,100	579	1,869,412	1,925,065
12,672,304	11,064	3,193,262	912,692	25,882,729	25,853,512
4,373	199,861	677,690	740,623	3,931,368	3,729,670
238,196	9,594	407,889	64	2,676,120	2,605,000
261,516	3,156	61,282	754,679	3,383,780	3,573,380
53,050	110,870	309,089	10,042	1,752,244	1,661,022
13,846,597	676,683	5,781,168	2,434,975	44,637,097	44,482,812
487,339	66,448	413,472	353,887	3,569,631	3,261,711
14,333,936	743,131	6,194,640	2,788,862	48,206,728	47,744,523

Vehicles

Table 10.3 presents the details of vehicles by sub-category.

TABLE 10.3

VEHICLES BY SUB-CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2005	March 31/2004
Ships and boats	14,194,376	6,235,638	7,958,738	8,234,929
Aircraft	12,447,011	7,725,086	4,721,925	4,880,595
Motor vehicles	1,730,267	1,041,889	688,378	736,329
Military vehicles	1,254,278	862,679	391,599	305,358
Other vehicles	1,377,393	804,097	573,296	525,030
Total	31,003,325	16,669,389	14,333,936	14,682,241

Assets under Capital Leases

Table 10.4 presents the details of assets under capital leases by main category.

TABLE 10.4

ASSETS UNDER CAPITAL LEASES BY MAIN CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2005	March 31/2004
Land	47,305		47,305	44,996
Buildings	1,808,474	685,020	1,123,454	993,328
Works and infrastructure	818,820	64,141	754,679	762,867
Machinery and equipment	44,591	26,158	18,433	21,992
Vehicles	1,033,188	188,197	844,991	823,401
Total	3,752,378	963,516	2,788,862	2,646,584

SECTION 11

2004-2005

PUBLIC ACCOUNTS OF CANADA

Contractual Obligations and Contingent Liabilities

CONTENTS

	<i>Page</i>
Contractual obligations	11.2
Contingent liabilities	11.17

CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

This section contains detailed information related to contractual obligations and contingent liabilities.

Contractual Obligations

Contractual obligations are obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met. The nature of Government activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenses. In the case of contractual obligations to international organizations, some will result in future budgetary expenses while others will result in non-budgetary payments.

Contractual obligations can be classified into four main categories: transfer payment agreements (grants and contributions), fixed assets and purchases, operating leases and international organizations.

Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the

benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. All other leases are classified as operating leases. Section 6 of this volume provides information on capital leases.

All outstanding contractual obligations of \$10 million or more per project at year end are reported for fixed assets, purchases, operating leases and transfer payment agreements. For international organizations, all contractual obligations in excess of \$1 million at year end are reported.

In accordance with the Government's significant accounting policies, the contractual obligations of consolidated Crown corporations are included with those of the Government.

Table 11.1 summarizes these contractual obligations. Details of the four types of contractual obligations can be found in other tables in this section.

TABLE 11.1

CONTRACTUAL OBLIGATIONS

(in millions of dollars)

	Transfer payments	Acquisition of property and purchases	Operating leases	International organizations	Total
Information from:					
Table 11.3	40,967	14,615	3,286		58,868
Table 11.4				3,673	3,673
Total	40,967	14,615	3,286	3,673	62,541

Table 11.2 summarizes the information presented in Table 11.1 to indicate the minimum amounts required to satisfy obligations under contractual obligations each year from 2006 to 2010 inclusive, and a total for amounts due in the year 2011 and subsequently.

TABLE 11.2

SCHEDULE OF MINIMUM PAYMENTS

(in millions of dollars)

	Transfer payment agreements	Acquisition of fixed assets and purchases	Obligations under operating lease arrangements	Obligations to international organizations	Total
Minimum payments to be made in:					
2006	5,787	3,640	329	1,837	11,593
2007	3,948	2,463	323	655	7,389
2008	3,441	1,651	307	424	5,823
2009	2,875	1,784	269	86	5,014
2010	2,483	871	243	35	3,632
2011 and subsequently	22,433	4,206	1,815	636	29,090
Total	40,967	14,615	3,286	3,673	62,541

Transfer Payment Agreements, Fixed Assets, Purchases and Operating Leases

Table 11.3 provides details of contractual obligations that involve: transfer payment agreements, fixed assets, purchases and operating leases. It discloses individual contractual obligations by category and by entity. Contractual obligations are summarized in Note 13 to the audited financial statements in Section 2 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchases are supported by contracts to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2005

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2006	2007	2008	2009	2010	2011 and subse- quently	
Transfer payment agreements—											
Canada Mortgage and Housing Corporation (Government account)—											
Social Housing Program	57,600 ⁽¹⁾	57,600	26,948	30,652 ⁽²⁾	1,746	1,742	1,706	1,718	1,716	22,024	
Agriculture and Agri-Food—											
Province of Saskatchewan—Prairie											
Grain Roads Program	73	73	57	16	16						
Industry—											
Canadian Space Agency—											
European Space Agency—											
Earth Observation and Telecommunications Programs	239	223	128	95	27	24	21	14	8	1	
Cascade Data Services Inc.—											
Cassiope Program	63	63	6	57	14	25	17	1			
Health—											
Control and provision of Health Services to Indian Bands, associations or groups	110	110	53	57	21	22	14				
First Canadian Health	151	151	89	62	22	24	16				
Canadian International											
Development Agency—											
Geographic Programs	1,672	1,672	876	796	306	226	144	60	30	30	
Partnership Program	540	540	308	232	69	66	54	43			
Country in Transition Program	87	87	77	10	7	3					
Multilateral Program	1,373	1,373	1,187	186	139	34	13				
Citizenship and Immigration—											
Canada-Quebec Accord	1,071	1,071	161	910	182	182	182	182	182		
Canada-Manitoba Accord	42	42	7	35	7	7	7	7	7		
Canada-British Columbia Accord	228	228	38	190	38	38	38	38	38		
Canadian Heritage—											
Contributions—											
National Association of Friendship Center	79	79	64	15	15						
Corporation Katimavik—OPCAN	53	53	33	20	20						
The National Ballet School	12	12		12	4	4	4				
Corporation du conseil des ministres de l'Éducation—Bourses d'été de langues	15	15	1	14	14						
The Court Challenges Program of Canada	14	14	2	12	3	3	3	3			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2011 and subse- quently
					2006	2007	2008	2009	2010		
Multiplex contribution— 2007 Canada Winter Games.....	20	20	15	5 ⁽³⁾	3	2					
Office of Infrastructure of Canada— Province of New Brunswick— Twinning of Trans Canada Highway.....	200	200	33	167	90	58	19				
Province of Saskatchewan— Twinning of the Trans Canada Highway.....	65	65	16	49	20	18	11				
Halifax Regional Municipality— Construction of sewage treatment plant.....	60	60	8	52	47	5					
Province of Manitoba— Expansion of Manitoba Red River Floodway.....	120	120	7	113	38	48	27				
Regional Municipality of York— Quick Start component of the York Region Transit Plan.....	50	50	2	48	48						
Government of the Northwest Territories—Improve three highway corridors in the Northwest Territories.....	65	65	15	50	18	12	12	8			
City of Thunder Bay—Waste water treatment project.....	25	25	23	2 ⁽³⁾	2						
City of St. John's—Phase 2 of the St. John's Harbour Clean-Up Project.....	31	31	5	26	10	8	8				
Vancouver Convention Centre Expansion Project Ltd— Construction of new facility and connector for the Vancouver Convention and Exhibition Centre.....	222	222	39	183	51	49	43	40			
Government of Quebec— Phase 1 of the extension of Autoroute 30, South of Montreal.....	11	11	1	10	7	3					
Greater Toronto Transit Authority—Improve the GO Transit Rail and bus transit system in the Greater Toronto Area.....	385	385	5	380	54	82	87	75	60	22	
Government of the Yukon— Improve the Alaska Highway and rehabilitate bridges along the route.....	15	15	5	10	6	3	1				
Province of New Brunswick— Deployment of broadband services to rural New Brunswick.....	17	17	6	11	4	7					
Nunavut Housing Corporation— Provision of social housing in Nunavut.....	20	20	8	12	11	1					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2011 and subse- quently
					2006	2007	2008	2009	2010	
City of Kingston—Ravensview Water Pollution Control Plant Project	25	25		25	1	4	14	3	3	
City of Winnipeg—Kenaston Underpass Project	13	13		13	8	4	1			
Province of New Brunswick— Twinning Highway 95 between Woodstock New Brunswick and Houlton, Maine	10	10		10	3	5	2			
Province of Alberta—Construct northwest quadrant of the Stoney Trail ring road, Calgary	75	75		75	41	24	10			
Ottawa Congress Centre— Expansion of existing Ottawa Congress Centre facility	30	30		30	8	12	10			
Province of British Columbia— Improve highway access to border crossings in Lower Mainland of British Columbia	88	88	15	73	29	22	18	4		
Province of Ontario—Improve highway access leading to border crossings in Sarnia and Queenston	133	133	16	117	34	44	30	9		
Buffalo and Fort Erie Public Bridge Authority—Projects at the Peace Bridge to improve security, safety and traffic congestion at the border crossing	21	21	5	16	15	1				
Province of New Brunswick— Highway twinning and construction of an international bridge in the vicinity of Stephen and Calais, Maine	30	30	3	27	6	12	7	2		
Province of Ontario—Municipal Rural Infrastructure Fund	298	298		298	75	74	74	75		
Province of New Brunswick— Municipal Rural Infrastructure Fund	33	33		33	3	9	9	9	3	
Government of the Northwest Territories—Municipal Rural Infrastructure Fund	16	16		16	6	4	4	2		
Province of Prince Edward Island— Municipal Rural Infrastructure Fund	18	18		18	4	4	4	3	3	
Province of Manitoba—Municipal Rural Infrastructure Fund	41	41		41	14	7	7	7	6	
Government of Yukon Territory— Municipal Rural Infrastructure Fund	16	16		16	4	4	4	4		
Province of Saskatchewan— Municipal Rural Infrastructure Fund	38	38		38	5	11	11	11		

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2011 and subse- quently
					2006	2007	2008	2009	2010		
Indian Affairs and Northern Development— Comprehensive Land Claims Agreement— Indian and Inuit Affairs.....	767	767	303	464	96	78	74	71	26	119	
Financial Transfer Arrangement.....	691	682	194	488	143	100	97	80	68		
Comprehensive Funding Arrangement.....	301	301	22	279	209	18	18	17	17		
Canada First Nations Funding Agreement.....	1,928	1,928	454	1,474	409	330	322	216	197		
Canada First Nations Funding Agreement (RETRO).....	25	25	10	15	5	5	5				
DIAND/First Nations Funding Arrangement.....	985	985	380	605	205	160	114	78	48		
Contribution Agreement.....	21	21	7	14	10	4					
Indian and Inuit Affairs Program.....	196	196	90	106	34	34	33	5			
Canada Infrastructure Works Agreement.....	3	3	2	1 ⁽³⁾	1						
Atlantic Canada Opportunities Agency— Economic Development Programs— Canada/Newfoundland Infrastructure Program Agreement.....	51	51	27	24	24						
Canada/Nova Scotia Infrastructure Program Agreement.....	65	65	38	27	27						
Canada/New Brunswick Infrastructure Program Agreement.....	55	55	44	11	11						
Industry— Bioniche Life Science Inc.....	17	17	7	10	8	2					
CAE Inc. - Networked Simulation.....	39	39	31	8 ⁽³⁾	8						
Pratt & Whitney Canada Inc.— Engine Technology.....	165	165	85	80	55	25					
Aventis Pasteur Ltd—Cancer Vaccines.....	60	60	37	23	6	17					
International Telecommunication Union— ITU operations.....	27	27	14	13	6	7					
ID Biochem Corp.— Recombinant vaccine technology.....	80	80	24	56	10	10	36				
Rolls-Royce Canada Inc.— Industrial gas turbines.....	75	75	52	23	10	13					
ATS Automation Tooling System Inc.....	25	25	24	1 ⁽³⁾	1						
Cascade Data Services Inc.....	77	77	16	61	16	14	17	14			
CMC Electronics Inc.—Aeronautical sustainable technology.....	23	23	9	14	5	9					
Dupont Canada Inc.—Fuel cell components.....	19	19	9	10	10						
Ontario Ministry of Agriculture, Food and Rural Affairs— Small town and rural infrastructure.....	270	270	144	126						126	
Ontario Ministry of Tourism, Culture and Recreation—Sports, culture and tourism partnership.....	230	230	143	87	87						
Ontario Superbuild Corporation.....	92	92	45	47	47						

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2011 and subse- quently
					2006	2007	2008	2009	2010		
Voisey's Bay Nickel Co. Ltd— Hydrometallurgical process for Nickel Sulphides	60	60	20	40	12	7	9	5	2	5	
Mitel Network Corporation— Development of broadband multi- media platform	60	60	60	(3)							
MARS Discovery District—Incubation Centre for Medical and Related Agencies	20	20	20	(3)							
Economic Development Agency of Canada for the Regions of Quebec— Contributions to the province of Quebec under the Infrastructure Canada program	491	491	211	280	280						
Innovation Development Entrepreneurship and Export Program (IDEA—SME)	594	594	526	68	54	12	2				
Community Futures Program (CFP)	253	253	233	20	20						
Regional Strategic Initiative	699	699	517	182	90	49	13	4	3	23	
Contributions to the Province of Quebec under the Canada-Quebec Infrastructure Work Agreement	636	636	625	11	11						
Justice— Province of British Columbia— Criminal Legal Aid services and systems	44	43	29	14	14						
Province of Alberta—Criminal Legal Aid services and systems	32	32	21	11	11						
Province of Ontario—Criminal Legal Aid services and systems	153	145	101	44	44						
Province of Quebec—Criminal Legal Aid services and systems	78	76	52	24	24						
Industry— National Research Council of Canada— James Clerk Maxwell Telescope Mauna Kea, Hawaii, U.S.A.	36	36	31	5 ⁽³⁾	1	1	1	1	1		
Gemini Twin Telescope Project— Cerro Pachon, Chile and Mauna Kea, Hawaii, U.S.A.	96	96	55	41	5	6	6	6	6	12	
Tri-University Meson Facility (TRIUMF) Vancouver, B.C.	540	540	317	223	44	46	46	44	43		
Canada-France-Hawaii Telescope Corporation—Mauna Kea, Hawaii U.S.A.	109	109	81	28	4	4	4	4	4	8	
Natural Resources— Production of electricity from wind energy resources—Vision Quest Windelectric Inc.(V12)	34	34	5	29	3	4	3	4	3	12	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—Continued

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2006	2007	2008	2009	2010	2011 and subse- quently	
Production of electricity from wind energy resources—Vision Quest Windelectric Inc.(15).....	25	25	1	24	3	2	3	2	3	11	
Ethanol Expansion Program— Commercial Alcohols Inc.	18	18		18	18						
Ethanol Expansion Program— Okanagan Biofuels Inc.	10	10		10	10						
Ethanol Expansion Program— Seaway Grain Processors Inc.....	11	11		11	11						
Transport—											
Province of Quebec											
Road Agreement	271	271	212	59	4	4	4	4	4	39	
Western Economic Diversification—											
Rick Hansen Man In Motion Foundation	15	15	4	11	2	2	2	2	2	1	
Infrastructure Canada	557	553	289	264	251	13					
Subtotal	76,742	76,702	35,883	40,819	5,674	3,913	3,441	2,875	2,483	22,433	
Consolidated Crown Corporations—											
The Canada Council for the Arts— Future year grants	90	90		90	55	35					
Telefilm Canada— Financial assistance to producers and distributors.....	58	58		58	58						
Subtotal	148	148		148	113	35					
Total transfer payment agreements	76,890	76,850	35,883	40,967	5,787	3,948	3,441	2,875	2,483	22,433	
Fixed assets and purchases—											
Fixed assets—											
Fisheries and Oceans—											
Bedford Institute of Oceanography (BIO)— Construction of new Level II Laboratory Facility	19	19	9	10	10						
Renovation and conversion of Van Steelburg building to scientific support	15	15	1	14	1	6	7				
St. Andrew's Biological Station (SABS)— Construction of new science and administration building	17	17	2	15		8	7				
St. Andrew's Biological Station (SABS)— Construction of wet laboratory facility ..	15	15	2	13	4	7	2				
National Defence—											
Canadian Search and Rescue Helicopter—Agustawestland International Ltd.....	774	774	756	18	18						
Maritime Helicopter Implementation— Sikorsky International Inc. and Indal Technologies	5,078	5,078	84	4,994	326	330	369	705	510	2,754	
Medium Range Air to Air Missiles— U.S. Air Force	138	83	30	53	24	19	7	2	1		
CP140 Imaging Radar Acquisition, MacDonald-Dettwiler and Associates Ltd.	122	122	56	66	36	30					
Weapons Effects Simulation— Cubic Defence Applications Inc.	129	81	35	46	43	2	1				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2011 and subse- quently
					2006	2007	2008	2009	2010		
M113 Life Extension—Dew											
Engineering & Development	365	235	213	22	22						
Armoured Personnel											
Carrier Replacement	1,746	1,746	1,523	223	104	47	42	30			
Light Wheeled Utility Vehicle	307	198	107	91	54	37					
O113 Advanced Distributed											
Combat Training System	188	161	98	63	33	11	14	5			
Other fixed assets (DND)	209	194	46	148	77	46	20	5			
Environment—											
Parks Canada Agency—											
Banff National Park—											
Trans Canada highway											
twinning	58	58	3	55	12	23	12	8			
Industry—											
Canadian Space Agency—											
Scientific activities—MSS											
operations—McDonald Dettwiler											
Space and Advanced											
Robotics Ltd.	109	109	56	53	27	24	2				
National Research Council											
of Canada—											
Westpro Contractors Group Ltd.—											
NCR Innovation Centre											
Relocation	15	15	2	13	13						
Public Works and											
Government Services—											
Laurier-Taché Garage Repairs	62	62	33	29	15	13	1				
Library of Parliament—											
Renovations	128	128	98	30	18	12					
GOCB joint venture—PCL Maxum,											
Regina	20	20	5	15	11	4					
Decarel Westmount Montreal Que.											
740 Belair Montreal, Que.	37	37	17	20	20						
Solicitor General—											
Royal Canadian Mounted Police—											
Development of CFIS II—											
CGI Group Inc.	297	297	74	223	15	15	15	15	15	148	
Veterans Affairs—											
Ste. Anne's Hospital Modernization											
Project, Quebec	98	37	23	14	13	1					
Subtotal	9,946	9,501	3,273	6,228	896	635	499	770	526	2,902	
Consolidated Crown											
Corporations—											
Canadian Museum of Nature—											
Renovations	168	39		39	39						
Subtotal	168	39		39	39						
Total fixed assets	10,114	9,540	3,273	6,267	935	635	499	770	526	2,902	
Purchases—											
Privy Council—											
Chief Electoral Officer—											
IBM Canada—Facilities Management											
Support Services	21	21	14	7	6	1					
Foreign Affairs and											
International Trade—											
Canadian Bank Note Company Ltd ...	42	42	18	24	9	9	6				
Citizenship and Immigration—											
Canadian Bank Note Company Ltd—											
Supply and produce Permanent											
Resident cards	45	18	6	12	6	6					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2011 and subse- quently
					2006	2007	2008	2009	2010		
Purchase of Software licenses and maintenance—Accenture Corporation . . .	77	55	23	32	24	3	1	1	1	2	
Administration of Interim Federal Health program—FAS Benefit Administrator	18	12	2	10	2	2	2	2	2		
Solicitor General— Correctional Service— NAV Canada—Management Training	23	23	7	16	2	2	2	3	3	4	
Industry— Canadian Space Agency— Radarsat-2 construction— MacDonald Dettwiler Ltd.	378	378	341	37	14	23					
National Research Council of Canada— Atco Frontec Corporation— Construction services	23	23	5	18	5	5	5	3			
National Defence— CF-18 Modernization—The Boeing Company	1,009	634	585	49	41	8					
CF-18 Modernization—The Boeing Company (Phase 2)	423	119	1	118	38	36	24	17	3		
CF-18 F404 Engine Repair and Overhaul—Orenda Aerospace Corporation	142	142	117	25	16	9					
Victoria Class in Service Support— BAE Systems Canada	444	291	189	102	60	42					
CF188 CATEF Support— Harris Aerospace	205	205	122	83	15	16	16	16	20		
CF-18 SES (System Engineering Support)—L-3 MAS Communications	225	225	70	155	85	70					
CH146 Spares— Bell Helicopter	135	83	69	14	8	6					
CC130 Aircraft Repair and Overhaul— Spar Aerospace	196	186	136	50	50						
Bundled contract to support CH124— IMP Group	118	118	42	76	24	26	26				
Project 0192 Aurora Data Management System— General Dynamics Canada Ltd.	374	328	101	227	55	52	51	42	14	13	
Military Satellite Communications U.S. Department of Defence	552	311	227	84	44	24	10	4	2		
Support to the IRIS Communications System—General Dynamics Canada Ltd.	200	200	74	126	45	81					
Optimized Weapon System Contract— General Dynamics Land Systems Corporation Canada	198	86	20	66	24	13	14	15			
DEW Line Clean-up— Kudlik Construction Ltd., Iqaluit, Nun SNC—Lavalin Inc.	583	78	14	64	13	15	13	12	8	3	
Telecommunication Service Renewal—Bell Canada	143	143	90	53	25	28					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2011 and subse- quently
					2006	2007	2008	2009	2010		
Contracted Flying Training and Support—Bombardier Inc.	441	425	382	43	43						
North Warning System support	641	388	201	187	55	68	64				
Bombardier—NATO Flying Training Centre	2,536	1,826	432	1,394	84	86	88	90	92		954
Serco Ltd.—Goose Bay ASD	483	483	65	418	44	46	47	46	47		188
IMP Group Ltd—Cormorant Integrated Services (CH149)	160	160	72	88	49	39					
Provision of Health Care Services— Santé Montfort	185	185	1	184	12	12	30	30	30		70
Health Care Providers Ottawa, Ontario	449	449		449	85	87	89	92	96		
Ammunition	105	105	18	87	87						
Other purchases (DND)	1,820	1,595	704	891	412	222	93	68	26		70
Human Resources and Skills Development— Canada Student Financial Assistance Act— Service providers—Private Institutions	326	319	191	128	128						
Human Resources —Social Development— Replacement of support hardware and software—Unisys Canada	15	15	5	10	5	5					
Telecommunications equipment and services—Sprint Canada Inc.	53	53	41	12	12						
Printing, warehousing and distribution—Revolve Corporation	16	16	5	11	6	5					
Software maintenance—Oracle Corporation Canada	20	20	4	16	4	4	4	4			
Mobile Wireless Services—Telus Mobility ..	22	9		9 ⁽³⁾		1	8				
Canada Customs and Revenue Agency— Bell Canada—Contract for Toll-Free Services	22	22	4	18	4	6	5	3			
Sita Advanced Travel Solutions—Informatic System Integration	38	38	18	20	13	7					
Bell Nexxia—National Hardware Maintenance Contract	16	16	5	11	4	3	2	2			
AMS Management Systems— IT Professional Services Supply Chain	40	40	2	38	38						
Solicitor General— Royal Canadian Mounted Police— Bell Canada—NPSNET Wide area network requirement	24	24	4	20	10	10					
M/A-COM Radio Systems Encrypted Mobile Radio Communications Systems	29	29	13	16	8	8					
Public Works and Government Services— Professional Services—BCE Nexxia Inc	326	326	314	12	12						
Brookfield LePage Johnson Controls Property Management Services— Ottawa, Ont. (NCA-1, 2 and 3)	870	870	787	83	83						

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—*Continued*

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2011 and subse- quently
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2006	2007	2008	2009	2010		
National Contract—SNC Lavalin											
ProFac Inc.	1,891	1,891	1	1,890	458	468	477	487			
EDS Canada	27	27	8	19	3	5	5	5	1		
TPG Technology	189	189	151	38	29	9					
IBM Canada Ltd.	18	18	7	11	3	3	3	2			
IBM Canada Ltd.	101	101	76	25	14	11					
<i>Subtotal</i>	<i>16,437</i>	<i>13,360</i>	<i>5,784</i>	<i>7,576</i>	<i>2,316</i>	<i>1,582</i>	<i>1,085</i>	<i>944</i>	<i>345</i>	<i>1,304</i>	
Consolidated Crown Corporations—											
Canadian Broadcasting Corporation—											
Sports Rights	531	531	269	262	62	69	61	70			
Canadian Air Transport Security Authority—											
Screening services	682	682	190	492	314	172	6				
National Capital Commission—											
Other service contracts	34	34	16	18	13	5					
<i>Subtotal</i>	<i>1,247</i>	<i>1,247</i>	<i>475</i>	<i>772</i>	<i>389</i>	<i>246</i>	<i>67</i>	<i>70</i>			
Total purchases	17,684	14,607	6,259	8,348	2,705	1,828	1,152	1,014	345	1,304	
Total fixed assets and purchases	27,798	24,147	9,532	14,615	3,640	2,463	1,651	1,784	871	4,206	
Operating leases—											
Environment—											
Lease of land—Capilano Indian Reserve No. 5											
Vancouver, B.C.	488	488	90	398	10	10	10	10	10	348	
I.B.M. Canada Ltd—											
Rental and maintenance of supercomputer system	40	40	9	31	8	8	8	7			
Foreign Affairs and International Trade—											
Mitsui Fudosan, New York	52	52	21	31	3	3	3	3	4	15	
Solicitor General—											
Canada Border Services Agency—											
Provision of services—Low Risk Detention Centre, Toronto	19	19	3	16	3	4	4	5			
Public Works and Government Services—											
BTC Properties II Ltd and 3160343 Canada Inc., Toronto	18	18	4	14	2	2	2	2	2	4	
Elron Development, Toronto	18	18	4	14	1	1	1	1	1	9	
160 Elgin Street, Portfolio Inc.	60	54		54			4	5	5	40	
Canada Life Assurance Company/Great West Life Assurance Company—											
Toronto	240	240		240	2	8	8	8	8	206	
1138 Melville St., Oxford Management Services, Vancouver, B.C.	44	44	20	24	5	4	4	4	4	3	
Lord Realty Ltd. Partnership— 555 West Hastings, Vancouver	19	19	3	16	2	2	2	2	1	7	
Holdings 1506 Enterprises Ltd.— 4321 Still Creek Drive, Burnaby	13	13	1	12	1	1	2	1	1	6	
Ivanhoe Cambridge I Inc. 4720 Kingsway Street, Burnaby	13	13	3	10	2	2	2	2	2		
SITQ—5 Place Ville-Marie, Montreal	21	21	5	16	2	2	2	2	2	6	
160 Elgin Street, Portfolio Inc.	30	26	14	12	6	6					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2011 and subse- quently
					2006	2007	2008	2009	2010	
Standard Life Assurance Co.—										
280 Slater Street	51	46	7	39	5	5	5	5	5	14
2932 & 2936 Baseline Road, Ottawa . . .	28	11		11		1	1	1	1	7
333 Laurier Street	35	34	2	32	5	5	5	5	5	7
Orlando Corporation, Mississauga, Ont. . .	48	48	21	27	5	5	5	5	5	2
National Capital Commission—										
40 Elgin Street, Ottawa	28	19	8	11	2	2	2	2	2	1
1258898 Ontario Ltd.—400 Cumberland Street, Ottawa	35	27	12	15	3	3	3	3	3	
Société de Gestion Cogir Inc.—										
Brossard, Quebec	66	66	19	47	7	7	7	7	7	12
Société en commandite Redbourne										
Brossard et Immeubles Régime XI	24	24	4	20	2	2	2	2	2	10
Fonds de Placement immobilier										
Cominar, 3400 Jean-Beraud, Laval	39	39	10	29	4	4	4	4	4	9
Bona Building & Management Co.—										
333-335 River Road, Ottawa	113	84	39	45	7	7	7	7	7	10
285 Coventry Road, Ottawa	79	39	15	24	3	3	3	3	3	9
295 Coventry Road, Ottawa	73	34	11	23	3	3	3	3	3	8
Kidinks Holdings Inc.—										
200 Laurier Avenue, Ottawa	18	17	7	10	2	2	2	2	2	
Urbandale Corporation—										
100 Metcalfe Street, Ottawa	23	21	5	16	2	2	2	2	2	6
Capital City Shopping Centre, Billings Bridge Tower, Ottawa	44	42	13	29	4	4	4	4	4	9
O & Y Enterprise National—										
320 Queen Street, Ottawa	43	39	25	14	4	4	4	2		
O & Y Properties Inc.—										
330 Sparks Street, Ottawa	227	227	192	35	10	10	10	5		
3840743 Canada Inc.—										
975 St. Joseph Boulevard, Gatineau . . .	19	14	4	10	2	2	2	2	2	
Omers Realty Corporation—										
350/360 Albert Street, Ottawa	39	39	13	26	4	4	4	4	4	6
350 Albert Street, Ottawa	25	22	1	21	3	3	3	3	3	6
360 Albert Street, Ottawa	18	12		12		1	1	1	1	8
Canada Post Corporation—										
750 Heron Road, Ottawa	19	19	7	12	2	2	2	2	2	2
Oxford MRC Inc. and 735832 Alberta Ltd- 800 Burrard Street, Vancouver	64	64	11	53	6	6	6	7	7	21
Lehndorff Consolidated—										
25 Fitzgerald Road	30	25	7	18	4	4	4	4	2	
Bentall Real Estate Services—										
130 Colonnade Road	25	22	4	18	2	2	2	2	2	8
103-106 Counter Street Corp.—										
Hamilton, Ont.	11	11	1	10	1	1	1	1	1	5
725844 Alberta Inc.—										
Barclay Centre, Calgary, Alta.	36	36	24	12	4	4	4			
Blue Capital Canada Real Estate Ltd. Partnership—										
Toronto	16	16	3	13	2	2	2	2	2	3
Cadillac Fairview Corp. Ltd.—										
191 Laurier Avenue West	43	30	2	28	5	5	5	5	5	3
Great West Life Assurance Co. and London Life Insurance Co.—										
269 Laurier Street	196	168		168	6	11	11	11	11	118
255 Albert Street, Ottawa	27	27	2	25	2	2	2	2	2	15
Morguard Corporation and 3683249 Canada Inc.—										
350 Sparks Street, Ottawa	129	127	20	107	5	5	5	5	5	82

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2011 and subse- quently
					2006	2007	2008	2009	2010		
Morguard Corporation and 131 Queen Street Ltd.— 131 Queen Street, Ottawa	145	145		145		4	7	7	7	120	
Saskpen Properties Ltd.— Hamilton Centre, Regina.	14	14	4	10	2	2	2		2	2	
WPBI Property Management Inc.— 800 La Gauchetière Montreal-West	40	40	5	35	3	3	3	3	3	20	
The Hi-Rise Group, Hamilton.	182	182	21	161	12	12	12	12	12	101	
Smithe Street Holdings— 858 Beatty Street, Vancouver.	23	23	4	19	2	3	2	3	2	7	
1550 Carling Inc	29	21	7	14	2	2	2	2	2	4	
325843 B.C. Ltd.— 1166 West Pender Street, Vancouver	29	29	4	25	4	4	4	4	4	5	
Lite Stage/Pilot Project— Accenture Inc., Ottawa	24	24	10	14	12	2					
Exchange Tower Ltd., HRI Exchange Inc. and PFS Exchange Inc.—Toronto	58	58		58	6	8	8	8	8	20	
GWL Realty Advisors Inc.— 840 Howe Street, Vancouver.	34	34	1	33	3	3	3	3	4	17	
Pensionfund Realty Ltd., Toronto	58	58	2	56	4	4	4	4	4	36	
Quantum Management Services Ltd.— Ottawa	32	32	18	14	10	4					
Solicitor General— Royal Canadian Mounted Police— Dispatch radio service—Manitoba Telecom Services Inc (MTS)— Mobility	60	60	37	23	6	6	6	5			
<i>Subtotal</i>	<i>3,474</i>	<i>3,234</i>	<i>779</i>	<i>2,455</i>	<i>229</i>	<i>233</i>	<i>228</i>	<i>216</i>	<i>192</i>	<i>1,357</i>	
Consolidated Crown Corporations— Canadian Air Transport Security Authority— Equipment and Office Space.	25	25	3	22	3	3	3	3	3	7	
National Capital Commission— Chalmers Building, 40 Elgin St., Ottawa	183	183	55	128	6	6	6	6	7	97	
VIA Rail Canada Inc.— Central Station—Montreal	49	49	33	16	4	4	4	4			
Union Station—Toronto	151	151	9	142	2	2	2	2	2	132	
VIAnet Service Agreement IBM Canada Ltd.	27	27		27	2	3	2	3	3	14	
Canadian Broadcasting Corporation— Satellite lease (Telesat)	202	159	14	145	14	14	13	13	13	78	
Profac Facility and Property Management.	92	92	23	69	22	23	24				
Morguard Investments.	138	138	5	133	6	6	6	6	6	103	
Telus	15	15		15	2	3	3	3	3	1	
Bell Canada	59	59	7	52	8	9	8	9	8	10	
Socan	39	21	8	13	8	5					
Sirius Satellite Radio Inc.	13	13		13	13						
Telefilm Canada— Office leases.	13	13		13	2	2	1	1	2	5	
International Development Research Centre— Pension Realty Limited— Office Space and Maintenance Lease .	93	21	5	16	5	7	4				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2005—*Concluded*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2006	2007	2008	2009	2010	2011 and subse- quently
Canada Council for the Arts—										
Operating leases	33	31	4	27	3	3	3	3	4	11
Subtotal	1,132	997	166	831	100	90	79	53	51	458
Total operating										
leases	4,606	4,231	945	3,286	329	323	307	269	243	1,815
Grand total	109,294	105,228	46,360	58,868	9,756	6,734	5,399	4,928	3,597	28,454

⁽¹⁾ The amount shown under "Total estimated cost" is a cumulative total of amounts charged to budgetary appropriations since 1992, when particulars of this obligation were first reported in the *Public Accounts of Canada*, plus the outstanding obligation reported at fiscal year end.

⁽²⁾ This figure reflects the total estimated remaining contractual obligations which extend for periods up to 35 years.

⁽³⁾ Particulars of this obligation, shown for continuity purposes, will not be reported in future years since it has either been retired in full or the outstanding obligation is now less than \$10 million.

Contractual Obligations to International Organizations

Table 11.4 summarizes the contractual obligations to international organizations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary loans and advances.

Contractual obligations reported in this table include loans and advances to international organizations and developing countries, which Canada has agreed to disburse in the future.

Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 11.4 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2005.

Table 11.4 presents information that is summarized in Note 13 to the financial statements.

TABLE 11.4

CONTRACTUAL OBLIGATIONS TO INTERNATIONAL ORGANIZATIONS

(in millions of dollars)⁽¹⁾

	Undisbursed loans and advances	Future paid-in share capital	Total
NON BUDGETARY SHARE CAPITAL AND LOANS—			
African Development Bank		7	7
European Bank for Reconstruction and Development		15	15
International Monetary Fund	84		84
Developing countries—Canada Account	2,336		2,336
	2,420	22	2,442
BUDGETARY LOANS AND ADVANCES—			
African Development Fund			
Asian Development Fund	155		155
International Fund for Agricultural Development	15		15
Montreal Protocol Fund	6		6
Caribbean Development Bank—Special			
International Development Association	954		954
International Monetary Fund	7		7
Global Environment Facility (GEF) Trust Fund	79		79
Developing countries—Canada Account	15		15
	1,231		1,231
Total	3,651	22	3,673

⁽¹⁾ Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2005 (1\$US = \$1.2096 Cdn; 1SDR = \$1.82750 Cdn).

Note: Canada has agreed to lend the Poverty Reduction and Growth Facility special drawing rights (SDR) 700 million of which SDR 648 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 186 million has been paid-in.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. Contingent liabilities are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably estimated. The contingent liabilities of the Government are classified into five categories: Guarantees, International Organizations, Contaminated Sites, Claims and Pending and Threatened Litigation, and Insurance Programs. Additional information regarding each category is provided below.

For details of contingent liabilities of consolidated Crown corporations, refer to Table 4.3 "Contingent Liabilities of Consolidated Crown Corporations" in Section 4 of this volume. Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.8 "Contingent Liabilities of Enterprise Crown Corporations and other Government Business Enterprises" in Section 9 of this volume.

Guarantees

Guarantees of the Government include:

- guarantees of the borrowings of agent enterprise Crown corporations and other government business enterprises;
- guarantees of certain loans made by agent enterprise Crown corporations;
- guarantees, either collective or specific, of the loans of certain individuals and companies obtained from the private sector;
- insurance programs of the Government; and
- other explicit guarantees.

Losses on loan guarantees are recorded in the accounts when it is likely that a payment will be made to honour a guarantee and where the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the loan guarantee, loss experience and the use of other measurement techniques. Borrowings of agent enterprise Crown corporations and other government business enterprises are recorded as liabilities for the portion not expected to be repaid directly by these corporations.

Table 11.5 lists the outstanding guarantees and is summarized in Note 14 to the financial statements of the Government in Section 2 of this volume.

TABLE 11.5

GUARANTEES BY THE GOVERNMENT AS AT MARCH 31, 2005

	Authorized limit (where applicable) ⁽¹⁾	Contingent liability
	\$	\$
GUARANTEES BY THE GOVERNMENT—		
Borrowings by enterprise Crown corporations which are agents of Her Majesty		43,489,965,000 ⁽²⁾
Borrowings by other than enterprise Crown corporations		
From agents		
Loans to Indians by the Canada Mortgage and Housing Corporation		
for on-reserve housing	1,700,000,000 ⁽³⁾	539,597,744
From other than agents		
Guarantee programs of the Government		
<i>Canada Student Loans Act</i>	10,781,963,150	321,845,948
Small Business Loans	2,990,655,675	874,114,986
<i>Farm Improvement Loans Act and Farm</i>		
<i>Improvement and Marketing</i>		
<i>Cooperatives Loans Act</i>	3,000,000,000	236,283,224
<i>Advance Payments for Crops Act</i>	1,900,000,000	330,626,825
Enterprise Development Program	1,200,000,000	212,300
Loans to Indians by approved lenders for on-reserve		
housing	⁽³⁾	766,976,910
Financial obligations incurred by air carriers regarding purchase of The		
Havilland Aircraft of Canada, Limited DHC7 and DHC8 aircraft	927,400,000	185,391,375
Indian economic development	60,000,000 ⁽⁴⁾	1,077,701
Aboriginal Economic Program		1,890,500
Time Air (1982) Ltd	10,000,000	471,238
Other explicit loan guarantees		
Loans to NewGrade Energy Inc to finance construction of a heavy		
oil upgrader	275,000,000	23,203,606 ⁽⁵⁾

TABLE 11.5

GUARANTEES BY THE GOVERNMENT
AS AT MARCH 31, 2005—*Concluded*

	Authorized limit (where applicable) ⁽¹⁾	Contingent liability
	\$	\$
Insurance programs of the Government		
Accounts administered for the Government by the Export Development Canada—Insurance and related guarantees	13,000,000,000 ⁽⁶⁾	1,344,841,255
Insurance against accidents at nuclear installations under the <i>Nuclear Liability Act</i> ⁽⁷⁾	1,050,000,000	583,667,201
Other explicit guarantees		
Guarantees under the <i>Prairie Grain Advance Payments Act</i>	1,900,000,000	258,665,183
Guarantees under the <i>Spring Credit Advance Program</i>	1,500,000,000	24,483,332
Guarantees to holders of mortgages insured by the Mortgage Insurance Company of Canada and GE Capital Mortgage Insurance Co. (Canada)		827,489,134
Guarantees under Section 19 of the <i>Canadian Wheat Board Act</i>		5,377,642,000 ⁽⁸⁾
Guarantees under the <i>Agricultural Marketing Programs Act</i>		24,151,294
Total gross guarantees	40,295,018,825	55,212,596,756
Less: allowance for losses		2,317,900,000
Total net exposure under guarantees		52,894,696,756

⁽¹⁾ The authorized limits indicated in the above statement represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

⁽²⁾ For details, see Table 9.6 in Section 9 of this volume.

⁽³⁾ Department of Indian Affairs and Northern Development authorized a limit of \$1,700 million by Parliament (as shown above), to issue guarantees on loans made by the Canada Mortgage and Housing Corporation (CMHC) and other approved lenders, for housing purposes, and to issue guarantees on loans made by the Farm Credit Canada (FCC) for farming purposes. The contingent liability amounts related to guaranteed loans for On-Reserve Housing include \$540 million by CMHC and \$767 million by other approved lenders.

⁽⁴⁾ The maximum aggregate amount that may be paid out of the Consolidated Revenue Fund and/or outstanding as a contingent liability in the current and subsequent years in respect of all guarantees authorized under Vote L53b shall be \$60 million. As at March 31, 2005, \$28 million had been disbursed in cumulative defaults as well there were outstanding contingent liabilities totaling \$1 million leaving a free balance of \$31 million available to issue further guarantees.

⁽⁵⁾ Should the borrower default on this obligation, the Government of Canada would be liable for payment but would be, in turn, indemnified by the Province of Saskatchewan.

⁽⁶⁾ The *Export Development Act* specifies that Export Development Canada (EDC) may enter into contracts of insurance, re-insurance, related guarantees, financing and other agreements up to the authorized limit of \$13 billion. In total, EDC has \$7.6 billion outstanding against this limit, consisting of \$1.4 billion in contingent liabilities, \$3.7 billion in financing, \$1 billion in undisbursed loan guarantees and \$2.4 billion in undisbursed loan contractual obligations.

⁽⁷⁾ There have been no claims under the *Nuclear Liability Act* since its inception in 1970.

⁽⁸⁾ The Government guarantees the payment of present and future liabilities, indebtedness, or other obligations of the Canadian Wheat Board.

International Organizations

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event they were unable to meet their obligations.

Table 11.6 details the contingent liabilities for international organizations and is summarized in Note 14 to the financial statements.

TABLE 11.6

INTERNATIONAL ORGANIZATIONS CONTINGENT LIABILITIES

(in millions of dollars)⁽¹⁾

	Callable share capital
NON-BUDGETARY SHARE CAPITAL AND LOANS—	
African Development Bank	1,199
Asian Development Bank	2,452
Caribbean Development Bank	59
International Bank for Reconstruction and Development (World Bank)	6,131
Multilateral Investment Guarantee Agency	55
European Bank for Reconstruction and Development	741
Inter-American Development Bank	4,677
Total	15,314

⁽¹⁾ Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2005 (1\$US = \$1.2096 Cdn; 1\$DR = \$1.82750 Cdn).

Contaminated Sites

Based on management's best estimates, a liability for the estimated costs related to the management and remediation of contaminated sites is accrued when the contamination occurs, or when the Government becomes aware of the contamination, and is obligated or likely obligated to incur such costs. As at March 31, 2005, the Government has recorded a liability of \$2,874 million for approximately 2,200 sites (\$3,133 million in 2004 for approximately 2,400 sites).

The Government has estimated additional clean-up costs of \$2,440 million (\$1,045 million in 2004) that are not accrued as these are not considered likely to be incurred at this time. The increase in contingent liabilities related to contaminated sites is due to the additional information gathered during 2004-05 which enabled the potential liability for certain sites to be estimated. The Government's ongoing efforts to assess contaminated sites may result in additional liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These liabilities will be accrued in the year in which they become known.

Claims and Pending and Threatened Litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. The total amount claimed in these actions, including a number where an amount is not specified, and their outcomes are not determinable.

The Government records an allowance for those cases identified as likely to be lost and which can be reasonably estimated. All other cases, excluding those assessed as unlikely to be lost, are considered contingent liabilities. As at March 31, 2005, contingent liabilities for claims and pending and threatened litigation have been estimated to approximate \$9,900 million (\$9,500 million in 2004). This estimate of possible loss covers only a portion of all claims against the Government. The total contingency relating to pending claims is not determinable. Certain large and significant claims not included in the estimate of contingent liabilities, are described below:

Comprehensive land claims: There are currently 77 (78 in 2004) comprehensive land claims under negotiation, accepted for negotiation or under review. A liability of \$3,700 million (\$3,700 in 2004), is estimated for claims that have progressed to a point where quantification is possible. The remaining claims are still in the early stages of negotiations and cannot yet be quantified.

Assessed taxes under objection or appeal: As at March 31, 2005, an amount of \$9,537 million (\$7,615 million in 2004) of taxes assessed was under objection at Canada Customs and Revenue Agency and an amount of \$1,360 million (\$986 million in 2004) was being appealed to either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

Other: In September 1999, the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* were amended to enable the federal government to deal with excess amounts in the superannuation accounts and pension funds governed by these Acts. The legal validity of these provisions has since been challenged in the courts. The outcome of these lawsuits and the estimated financial impact, which could be significant, is not determinable at this time.

Insurance Programs

An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition. Three Crown corporations currently operate insurance programs as agents of Her Majesty.

The insurance programs are intended to operate on a self-sustaining basis. However, in the event the corporations have insufficient funds, the Government will have to provide financing. The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Information presented in Table 11.7 has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the "President of the Treasury Board's Annual Report to Parliament - Crown Corporations and Other Corporate Interests of Canada".

In Table 11.7, a minus "-" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year. Information contained in this table is summarized in Note 14 to the financial statement of the Government in Section 2 of this volume.

TABLE 11.7

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2005

(in millions of dollars)

	Canada Deposit Insurance Corporation ⁽¹⁾		Canada Mortgage and Housing Corporation ⁽²⁾				Export Development Canada ⁽³⁾	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund			
	2004-2005	2003-2004	2004-2005	2003-2004	2004-2005	2003-2004	2004-2005	2003-2004
Insurance in force as at reporting date.....	375,563	375,563	247,140	234,891	84,544	64,879	11,869	12,877
Opening balance of Fund/Allowance	680	539	2,425	1,768	130	98	(3)	(3)
Revenues for the period—								
Premiums and fees	93	109	1,110	866	42	27	151	156
Investment income	34	35	407	364	13	10		
Other revenues		16	1	79	2	9		
Total revenues	127	160	1,518	1,309	57	46	151	156
Expenses for the period—								
Loss on/provision for claims	-9	-8	41	165			100	124
Administrative and tax	27	26	134	132	5	6		
Other expenses	1	1	439	355	19	8	-37 ⁽⁴⁾	-47 ⁽⁴⁾
Total expenses	19	19	614	652	24	14	63	77
Net income/loss (-) for the period	108	141	904	657	33	32	88	79
Closing balance of Fund/Allowance	788	680	3,329	2,425	163	130	(3)	(3)
Net claims during the period ⁽⁵⁾	14	1	153	172	*	*	39	24
Five year average of net claims paid			214	232	*	*	65	81

* Not applicable.

⁽¹⁾ The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to \$100,000 per depositor, per institution. This limit was increased from \$60,000 during the fiscal year. The Corporation is funded by premiums assessed against its member institutions.

⁽²⁾ Canada Mortgage and Housing Corporation (CMHC) administers two funds: the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund (MBSGF). The MIF provides insurance for a fee, to lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by lending institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF is produced as of 30 September each year. The Corporation determines provisions for claims and unearned premiums at 31 December using valuation factors taking into account new business, claims and interest for the last quarter. The Mortgage-Backed Securities Guarantee Fund (MBSGF) supports two CMHC guarantee products: *National Housing Act* (NHA) Mortgage Backed Securities and Canada Mortgage Bonds.

The Mortgage Backed Securities (MBS) program was implemented in 1987. For a guarantee fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of monthly principal and interest to MBS investors who participate in a pool of insured residential mortgages which have been repackaged by the financial institution into investments which can be sold to investors in denominations as low as \$1,000. The Canada Mortgage Bond (CMB) program was implemented in 2001. Under this program, bonds are issued by a special purpose trust known as Canada Housing Trust and sold to investors in denominations as low as \$1,000. The proceeds of the bonds are used to purchase mortgages packaged into newly issued NHA MBS. Canada Mortgage Bonds of \$57,800 million issued by the Trust carry the full faith and credit of the Government of Canada and the timely payment of semi-annual interest and principal at maturity is guaranteed by the Government of Canada through CMHC.

⁽³⁾ Export Development Canada (EDC) provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The Corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. EDC maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is \$564 million (\$589 million in 2004). Comparative figures have been restated to conform to the current year's presentation.

⁽⁴⁾ For Export Development Canada, other expenses represent the foreign exchange gain or loss on the allowance for claims as well as claim expenses incurred.

⁽⁵⁾ Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

SECTION 12

2004-2005

PUBLIC ACCOUNTS OF CANADA

Index

INDEX

A

Accounting for expenses, 3.7
 Accounting for revenues, 3.2
 Accounts payable, 5.3
 and accrued liabilities, 1.9, 1.13, 2.6, 5.2, 5.3
 by category, 5.2
 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, 5
 Accounts receivable of consolidated Crown corporations, 7.4
 Accrued salaries and benefits, 5.3
 Accumulated deficit, 1.7, 1.13, 2.6, 2.14
 beginning of year, 1.12, 2.5, 3.2
 end of year, 1.12, 2.5, 3.2
 ACQUISITION OF LAND, BUILDINGS AND WORKS,
 see Volume III, Section 5
 ACQUISITION OF MACHINERY AND EQUIPMENT,
 see Volume III, Section 6
 Actuarial valuations, 6.18
 Administered accounts, 6.34, 6.37
 Advance account—Telefilm Canada, 6.38, 6.44
 African Development Bank, 5.4, 9.22, 9.23, 9.24
 African Development Fund, 5.4, 9.23
 Agent administered Indian minors account, 6.32, 6.34
 Aging of other accounts receivable, 7.4
 Aging of tax receivables, 7.3
 Agricultural Commodities Stabilization Accounts, 4.10, 4.12
 Agricultural service centres, 9.27, 9.29
 Air travellers security charge, 3.3
 Allowance for borrowings of Crown corporations, 5.14
 Allowance for guarantees, 1.13, 2.6, 5.2, 5.14
 Allowance for loan guarantees, 5.14
 Allowance for pension adjustments, 6.2, 6.19, 6.27
 Allowance for valuation, 1.13, 1.16, 2.6, 9.2, 9.38
 Andean Development Corporation, 9.23
 Annual surplus, 2.5, 2.7, 2.8, 3.2
 Annual surplus or deficit (-), 1.12, 1.14, 1.15
 Annuities agents' pension account, 6.38, 6.43
 Armed services—Estates, 6.33, 6.37
 Asian Development Bank, 5.4, 9.22, 9.24
 Special, 9.23
 Asian Development Fund, 5.4, 9.23
 Assets under capital leases, 10.6
 by main category, 10.6
 Atlantic Development Board carry-over projects, 9.26, 9.29
 Atlantic Provinces Power Development Act, 9.26, 9.27, 9.29
 Atomic Energy of Canada Limited's nuclear facility
 decommissioning, 5.12
 Authorities available from previous years,
 see Volume II, Section 1
 Authorities for the spending of proceeds from the disposal of
 surplus Crown assets, *see Volume II, Section 1*
 Authorities granted by statutes other than Appropriation Acts,
 see Volume II, Section 1
 Authorities granted in current year Appropriation Acts, *see*
 Volume II, Section 1
 Automated Quality Testing—Private sector, 6.38, 6.44
 Aviation gasoline and diesel fuel—Excise tax, 3.3

B

Benefit trust fund, 6.33, 6.37
 Borrowings by enterprise Crown corporations and other
 Government Business Enterprises, 9.12
 Budgetary balance, The, 1.3
 Budgetary revenues, 1.3

C

Canada bills, 6.2, 6.8
 Canada child tax benefits, 1.12, 2.5
 Canada Deposit Insurance Corporation, 1.16
 Canada Development Investment Corporation,
 Holdback—Privatization, 6.32, 6.34
 Canada Foundation account, 6.39, 6.45
 Canada Hibernia Holding Corporation,
 Abandonment reserve fund, 6.32, 6.34
 Canada Investment Bonds, 6.6
 Canada Labour Code—
 Other, 6.32, 6.34
 Wage Recovery Appeals, 6.32, 6.34
 Canada Lands Company Limited, 9.4, 9.5
 Canada Mortgage and Housing Corporation, 1.16, 9.4, 9.5
 Canada notes, 6.2, 6.8
 Canada Pension Plan, 6.50
 Due to, 1.13, 1.16, 2.6, 2.21, 6.2, 6.30
 Canada Pension Plan Account, 6.2
 Canada Pension Plan Investment Board, 6.30
 Canada Pension Plan Investment Fund, 6.30
 Canada Premium Bonds, 6.6
 Canada/Provinces Business Service Centre, 6.40, 6.47
 Canada savings bonds, 6.6
 Canada savings, Canada premium and Canada investment bonds,
 1.17, 6.2, 6.6
 Canada School of Public Service (Canadian Centre for
 Management Development)—Donations, 5.8, 5.10
 Canada Student Loans, Program, 9.30, 9.34
 Canadian Agricultural Income Stabilization, 6.38, 6.43
 Canadian Airport Authorities, 9.31, 9.38
 Canadian Centre for Occupational Health and Safety—
 Donations, 5.7, 5.9
 Canadian Commercial Bank, 9.30, 9.33
 Canadian Commercial Bank and Northland Bank Holdback
 Account, 4.11, 4.13
 Canadian currency borrowings,
 issued, 1.15, 2.8
 repayments, 1.15, 2.8
 Canadian currency—Cash in bank, 7.2
 Canadian Dairy Commission, 9.4, 9.5
 account, 6.32, 6.34
 Canadian Forces housing projects, 9.31, 9.37
 Canadian Forces Pension Fund Account, 6.19, 6.20, 6.22
 Canadian Forces Superannuation Account, 6.19, 6.20, 6.22
 Canadian Institutes of Health Research—
 Donations for research, 5.7, 5.9
 Endowment for Health Research, 5.8, 5.10

C—Continued

Canadian Landmine Action Fund, 5.7, 5.9
 Canadian producers of frozen groundfish, 9.30, 9.33
 Canadian Sports Pool Corporation—Other outstanding liabilities, 6.39, 6.46
 Candidates' and committees' deposits—Election and referendum, 6.33, 6.35
 Capital investment activities, 1.15, 2.8
 Capital leases, 6.14
 Caribbean Development Bank, 5.4, 9.22, 9.23, 9.24
 Special, 5.4, 9.23
 Cash, 1.13, 2.6, 7.2
 at beginning of year, 1.15, 2.8
 at end of year, 1.15, 1.17, 2.8
 generated or required (-) before:
 financing activities, 1.15, 2.8
 in Canadian currency, 1.17
 in foreign currencies, 1.17
 net increase in, 2.8
 net increase or decrease in, 1.15
 provided or used (-) by:
 capital investment activities, 1.15, 2.8
 financing activities, 1.15, 2.8
 investing activities, 1.15, 2.8
 operating activities, 1.15, 2.8
 used for interest, 2.8
CASH AND ACCOUNTS RECEIVABLE, 7
 Cash and accounts receivable, 1.13, 2.6, 3.6, 7.2
 Cash flow, 1.10
 Cash in bank, 7.2
 Canadian currency, 7.2
 Foreign currencies, 7.2
 Special deposits, 7.2
 Cash in hands of collectors and in transit, 7.2
 Cash in transit, 7.2
 Change in net debt,
 during the year, 1.14, 2.7
 Changes due to,
 inventories, 1.14, 2.7
 prepaid expenses, 1.14, 2.7
 tangible capital assets, 1.14, 2.7
 Changes in,
 foreign exchange accounts, 1.15, 2.8
 inventories and prepaid expenses, 1.15, 2.8
 pension and other liabilities, 1.15, 2.8
 Civil service insurance fund, 6.38, 6.42
 Claims and pending and threatened litigation, 11.19
 Collaborative research projects, 6.39, 6.46
 Common school funds—Ontario and Quebec, 6.39, 6.45
 Commonwealth War Graves Commission, 9.31, 9.38
 Company stock option, 9.31, 9.37
 Compared to 2003-2004,
 Revenues, 1.4
 Comprehensive development plan agreement, 9.26, 9.29
CONSOLIDATED ACCOUNTS, 4
 Consolidated accounts, 3.6
 Consolidated Crown corporations, 3.5, 4.3
 amounts receivable, 7.4
 Consolidated specified purpose accounts, 3.10, 4.10
 Other, 4.11, 4.13
 Construction of multi-purpose exhibition buildings, 9.30, 9.32
 Contaminated sites, 5.12, 11.19
 Contingent liabilities, 2.25, 11.17
 of consolidated Crown corporations, 4.8
 of enterprise Crown corporations and other Government Business Enterprises, 9.13

C—Concluded

Contractors' security deposits, 6.33, 6.35
CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES, 11
 Contractual obligations, 2.25, 11.2
 and contingent liabilities, 2.6, 11.2
 of enterprise Crown corporations and other Government Business Enterprises, 9.14
 Schedule of minimum payments, 11.2
 to International Organizations, 11.16
 Co-operative Housing Project, 9.16, 9.17
 Corporate income tax, 3.3, 5.11
 Corporate sponsorships and donations, 5.8, 5.9
 Council of Yukon First Nations—Elders, 9.31, 9.35
 Courts Administration Service, (Federal Court and Federal Court of Appeal),
 Special account, 6.40, 6.48
 Courts Administration Service, (Tax Court of Canada),
 Security for costs, 6.32, 6.35
 Credit card—Special project fund, 6.41, 6.49
 Crop Reinsurance Fund, 4.10, 4.12
 Cross-currency swap revaluation account, 5.3, 5.6
 Crown corporation expenses, 1.12, 2.5
 Crown corporation revenues, 1.12, 2.5, 3.5
 Crown Corporation Trusts—Donations, 6.41, 6.49
 Crown corporations and Other Government Business Enterprises, 2.23
 Cultural property, 9.30, 9.32
 Customs and excise, 5.11
 Customs duties receivable, 7.3
 Customs import duties, 1.12, 2.5, 3.3, 3.4

D

Deferred revenues—Specified purpose accounts,
 Other, 5.7
 Deferred revenues, 5.3, 5.7
 Dependants' pension fund, 6.38, 6.43, 6.68
 Deposit accounts, 6.32
 Deposit and trust accounts, 6.2, 6.32
 Deposit/Disbursements—Worker's Compensation Board, 6.38, 6.44
 Deposits on disposals and rents, 6.33, 6.35
 Detailed statement of
 financial position, 1.13
 foreign exchange, unmatured debt and cash transactions, 1.17
 non-budgetary transactions and of non-financial assets, 1.16
 operations and accumulated deficit, 1.12
 Details of other program expenses of other ministries,
 see Volume II, Section 1
 Details of other transfer payments, *see Volume II, Section 1*
 Details of responsible amounts, *see related ministerial section in Volume II*
 Developing countries—International development assistance,
 9.17, 9.18
 Development of export trade, 9.17, 9.20, 9.30, 9.33
 Discussion and Analysis, 1.3
 Donation and bequest accounts, 5.7
 Donations—
 Canada School of Public Service (Canadian Centre for Management Development, 5.8, 5.10
 Canadian Centre for Occupational Health and Safety, 5.7, 5.9
 Canadian Institutes for Health Research,
 for research, 5.7, 5.9
 Rideau Hall, 5.7, 5.9
 Due to Canada Pension Plan, 1.13, 1.16, 2.6, 2.21, 6.2, 6.30

E

- Election and referendum—Candidates' and committees' deposits, 6.33, 6.35
- Employee pension plans, 6.17
- Employment Insurance Account, 4.10, 4.12, 4.15
- Employment insurance benefits, 1.12, 2.5, 3.7
- Employment insurance premiums, 1.12, 2.5, 3.2, 3.4
- Endangered species—Donations, 5.7, 5.8
- Endowment interest accounts, 5.8
- Endowment principal, 4.11, 4.14
- Endowments for health research, 4.11, 4.14, 5.8, 5.10
- Energy taxes, 1.12, 2.5, 3.3, 3.4
- Enterprise Crown corporations and other government business enterprises, 1.13, 1.15, 1.16, 2.6, 9.2, 9.3, 9.4
 - borrowings by, 9.12
 - interest and other, 3.5
 - interest paid to the Government, 9.5
 - net repayments, 1.15, 2.8
 - share of annual profit, 1.15, 2.8, 3.5
- Environmental Damages Fund, 4.11, 4.13
- Environmental liabilities, 1.13, 2.6, 5.2, 5.12
- Environmental Studies Research Fund,
 - Indian Affairs and Northern Development, 4.11, 4.14
 - Natural Resources, 4.11, 4.14
- Estates—Armed services, 6.33, 6.37
- Estates fund, 6.34, 6.37
- Euro medium term-notes, 6.2, 6.9
- European Bank for Reconstruction and Development, 5.4, 9.22, 9.24
- Exchange Fund Account, 3.5, 8.4
- Excise duties, 3.3
- Excise tax—
 - aviation gasoline and diesel fuel, 3.3
 - gasoline, 3.3
- Excise taxes and duties,
 - miscellaneous, 3.3
 - other, 1.12, 2.5, 3.3, 3.4
 - receivable, 7.3
- Expenditures under statutory authorities, 3.11, 3.12
- Expenses, 1.5, 1.6, 1.12, 2.5, 2.12, 3.2, 3.7
 - by object, 3.11
 - compared to 2003-2004, 1.6
 - compared to March 2004 Budget Plan, 1.7
 - comparison Actual to March 2004 Budget, 1.7
- External expenses by type, 3.7

F

- Fair wages deposit account, 6.32, 6.34
- Farm Credit Canada, 1.16
- Farm Credit Canada Guarantee Loans Program, 9.31, 9.35
- Federal/provincial agreement—Advance account, 6.38, 6.44
- Federal/provincial cost-sharing agreements, 6.39, 6.45
- Federal-provincial fiscal arrangements, 9.26, 9.27, 9.28
- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, *see Volume III, Section 10*
- Federal/provincial shared-cost project,
 - Human Resources and Skills Development, 6.39, 6.46
 - Human Resources Development (Social Development), 6.40, 6.46
 - Interprovincial Computerized Examination Management System (ICEMS), 6.39, 6.46
- Fees and charges, other, 3.5

F—Concluded

- Field British Columbia and Yukon Operations of the Northern Canada Power Commission, 6.32, 6.35
- Financial assets, 1.9, 1.13, 2.6
- Financial assistance to Canadians abroad, 6.39, 6.45
- Financial assistance under budgetary appropriations to consolidated Crown corporations, 4.9
- enterprise Crown corporations and other Government Business Enterprises, 9.15
- Financial Consumer Agency of Canada—Advances, 9.30, 9.33
- Financial highlights, 1.2, 1.3
- Financial position of consolidated Crown corporations—
 - Assets and liabilities, 4.4
- Financial position of enterprise Crown corporations and other Government Business Enterprises—Assets and liabilities, 9.8
- FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS, 1
- Financial Statements Discussion and Analysis,
 - Discussion and Analysis, 1.3
 - Introduction, 1.2
- FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS, *see Volume III, Section 2*
- FINANCIAL STATEMENTS OF REVOLVING FUNDS, *see Volume III, Section 1*
- FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND REPORT AND OBSERVATIONS OF THE AUDITOR GENERAL, 2
- Financing activities, 1.15, 2.8
- Fines for the Transportation of Dangerous Goods, 4.11, 4.14
- First Nations in British Columbia, 9.31, 9.35
- Fixed assets, purchases and operating leases, Transfer payment agreements, 11.3
- Foreign claims fund, 6.39, 6.45
- Foreign currencies,
 - Cash in bank, 7.2
- Foreign currency borrowings,
 - issued, 1.15, 2.8
 - repayments, 1.15, 2.8
- FOREIGN EXCHANGE ACCOUNTS, 8
- Foreign exchange accounts, 1.13, 2.6, 2.22, 8.2
 - changes in, 1.15, 2.8
- Foreign exchange revenues, 1.12, 2.5, 3.5
 - Other, 1.12, 2.5, 3.5
- Foreign exchange transactions, 1.17
- Foreign governments, 6.40, 6.48
- Francophone Summits, 6.41, 6.49
- Funds from non-governmental organizations,
 - Foreign Affairs and International Trade (Foreign Affairs), 6.39, 6.45
 - Foreign Affairs and International Trade (International Trade), 6.39, 6.45

G

- Gain on disposal of investment, 1.15, 2.8
- Gasoline—Excise tax, 3.3
- General security deposits, 6.33, 6.36
- Global Environment Facility, 9.23, 9.25
 - Trust Fund, 5.4, 9.23
- Glossary of terms, 1.18
- Goods and services tax, 1.12, 2.5, 3.3, 3.4, 5.11
 - receivable, 7.3
- Government Annuities Account, 6.2, 6.31, 6.64
- Government's cost of operations, 3.8

G—Concluded

Guarantee deposits

- Canada Border Services Agency, 6.33, 6.36
- Canada Customs and Revenue Agency, 6.32, 6.34
- Indian Affairs and Northern Development, 6.32, 6.35
 - oil and gas, 6.32, 6.35
 - reserve resources, 6.32, 6.35
- Natural Resources—Oil and gas, 6.33, 6.35

Guarantees, 11.17

Guarantees by the Government, 11.17

H

Haddock fishermen, 9.30, 9.33

Health Insurance Supplementary Account, 4.10, 4.12

Hibernia Development Project, 9.31, 9.37

H.L. Holmes Fund, 4.11, 4.14, 5.8, 5.10, 9.31, 9.37

Holdback—Privatization, 6.32, 6.34

I

Immigrant investor program, 6.39, 6.44

Immigration guarantee fund, 6.33, 6.36

Immigration loans, 9.30, 9.32

Imprest account cheques, 7.2

Imprest accounts, standing advances and authorized loans,
9.30, 9.32Income from securities in trust—Bankruptcy and Insolvency
Act, 6.40, 6.47

Income tax, 2.5, 3.3

corporate, 1.12, 2.5, 3.3

personal, 1.12, 2.5, 3.3

receivables, 7.3

revenues, other, 1.12, 2.5, 3.3

Indian

band funds, 6.33, 6.36

capital accounts, 6.33, 6.36

revenue accounts, 6.33, 6.36

shares and certificates, 6.40, 6.47

compensation funds, 6.40, 6.47

economic development fund, 9.31, 9.35

Economic Development Guarantee Loans Program, 9.31, 9.35

estate accounts, 6.33, 6.37

moneys suspense account, 6.40, 6.47

savings accounts, 6.33, 6.37

special accounts, 6.40, 6.46

Inmates' trust fund, 6.33, 6.37

Installation of specialized monitoring equipment, 6.41, 6.49

Insurance accounts, 4.10, 4.12

Insurance and death benefit accounts, 6.38

Insurance company liquidation, 6.38, 6.42

Insurance programs, 11.19

Insurance programs of agent enterprise Crown
corporations, 11.20

Summary of, 11.20

Inter-American Development Bank, 5.4, 9.22, 9.25

Fund for Special Operations, 5.4, 9.23

Interest,

accrued, 5.13

and penalties, 3.5

due, 5.13

other, 3.5

paid to the Government, 9.5

rates, unmatured debt, 6.10

I —Concluded

Interest and matured debt, 1.13, 2.6, 5.2, 5.13

INTEREST-BEARING DEBT, 6

Interest-bearing debt, 1.8, 1.13, 2.6, 6.2

by category, 6.3

International Bank for Reconstruction and Development, 9.23
(World Bank), 5.4, 9.22, 9.24

International development assistance, 9.17, 9.18

International Development Association, 5.4, 9.23, 9.25

International Finance Corporation, 9.22, 9.24

International financial institutions, 5.4, 9.23, 9.25

International Fund for Agriculture Development, 5.4, 9.23

International Monetary Fund, 3.5, 9.23

notes payable, 1.13, 1.17, 8.2, 8.3

Poverty Reduction and Growth Facility, 9.23, 9.25

special drawing rights allocations, and, 1.13, 1.17

subscriptions, 1.13, 1.17, 8.2, 8.3

International organizations, 1.16, 9.2, 9.22, 11.19

contingent liabilities, 11.19

International organizations and associations, 9.23, 9.25

International reserves held in the Exchange Fund Account,
1.13, 1.17, 8.2, 8.3

Inuit loan fund, 9.31, 9.36

Inventories, 1.13, 1.16, 2.6, 10.2

and prepaid expenses, 1.15, 2.6

changes due to, 1.14, 2.8

changes in, 2.8

Investing activities, 1.15, 2.8

Investments, 1.16, 9.4

Investments and accumulated profits/losses, 9.4

Investors' Indemnity Account, 4.10, 4.12

J

Jobs and economic restoration initiative, 6.41, 6.49

Joint research and development projects,

National Defence, 6.40, 6.48

Royal Canadian Mounted Police, 6.41, 6.49

Solicitor General (Public Safety and Emergency
Preparedness), 6.41, 6.49

Judges Act, 6.20

L

Labour standards suspense account, 6.39, 6.46

Laurier House—Interest, *see* Mackenzie King trust account

Lease and use of public property, 3.5

Liabilities, 1.13, 2.6

Loans and accountable advances, 9.30

Loans and advances, 1.16, 9.4

Other, 1.16

LOANS, INVESTMENTS AND ADVANCES, 9

Loans, investments and advances, 1.13, 1.16, 2.6, 3.6, 9.2

Other, 2.24

Loans to enterprises in Newfoundland and Labrador, 9.26, 9.28

Lower Churchill Development Corporation Limited, 9.16, 9.17

M

Mackenzie King trust account, 4.11, 4.14, 5.8, 5.10

Manufacturing, processing and service industries in Canada,
9.31, 9.37

Market development incentive payments—Alberta, 6.41, 6.48

M—Concluded

Marketable bonds, 1.17, 6.2, 6.3
 payable in Canadian currency, 6.2, 6.4
 payable in foreign currencies, 6.2, 6.4

Matured debt, 5.13

Maturity and currency of borrowings by enterprise Crown corporations and other Government Business Enterprises, 9.13

Maturity of Government Debt, 6.11

Media travel expenses—Share-cost projects, 6.41, 6.49

Members of Parliament Retirement Compensation Arrangements Account, 6.19, 6.20, 6.24

Members of Parliament Retiring Allowances, 6.18
 Account, 6.19, 6.20, 6.24

Military purchases excess funds deposit, 6.41, 6.49

Ministerial expenditures by standard object, *see Volume II, Section 1*

Ministerial expenditures by type, *see Volume II, Section 1*

Ministerial revenues, *see Volume II, Section 1*

Ministry summary (of source and disposition of authorities), *see related ministerial section in Volume II*

Miscellaneous accountable advances, 9.30, 9.32

Miscellaneous accountable imprest and standing advances, 9.30, 9.32

Miscellaneous excise taxes and duties, 3.3

Miscellaneous federal/provincial projects, 6.39, 6.46

Miscellaneous payroll deductions, 5.3, 5.6

Miscellaneous projects deposits—
 Canadian Heritage, 6.38, 6.44
 Environment, 6.39, 6.44
 Fisheries and Oceans, 6.39, 6.45
 Parks Canada Agency, 6.39, 6.45

Miscellaneous revenues, 3.5

Missions abroad, 9.30, 9.32

Montreal Protocol Fund, 5.4, 9.23

Mounted Police Foundation, 5.8, 5.10

Multilateral Investment Guarantee Agency, 5.4, 9.22, 9.24

Municipal Development and Loan Board, 9.26, 9.27, 9.28

Mutual fund capital gain refund overpayments, 9.27, 9.29

N

National Battlefields Commission—Trust Fund Account, 4.11, 4.13

National governments including developing countries, 1.16, 9.2, 9.17
 and international organizations, 1.13, 2.6

National Marketing Programs, 9.30, 9.32

National Research Council of Canada—Trust Fund, 5.7, 5.9

Native claimants, 9.31, 9.36

NATO *see* North Atlantic Treaty Organization

Natural Sciences and Engineering Research Council—Trust Fund, 5.7, 5.9

Net debt, 1.10, 1.13, 2.6
 beginning of year, 1.14, 2.7
 end of year, 1.14, 2.7

Net decrease in net debt, 2.7

Net decrease (-) or increase in net debt, 1.14

Net increase in cash, 2.8

Net increase or decrease (-) in cash, 1.15

Net tangible capital assets, 10.2

Newfoundland Offshore Revenue Account, 6.41, 6.48

N—Concluded

New Parks and Historic Site Account, 4.11, 4.13

NON-FINANCIAL ASSETS, 10

Non-financial assets, 1.10, 1.13, 1.16, 2.6, 10.2, 10.3
 by category, 10.2, 10.3

Non-government agencies, 6.40, 6.48

Non-Indian moneys, 6.40, 6.47

Non-lapsing authorities granted/repealed in the current year, *see Volume II, Section 1*

Non-marketable bonds and notes, 1.17, 6.2, 6.7

Nordion International Inc., 9.31, 9.37

North Atlantic Treaty Organization (NATO),
 damage claims recoverable, 9.17, 9.21
 infrastructure projects, 6.40, 6.48

North Portage Development Corporation, 9.16, 9.17

Notes payable to international organizations, 5.3, 5.4

Notes to the financial statements of the Government of Canada, 2.9

Nova Scotia Offshore Revenue Account, 6.41, 6.48

Nuclear Liability Reinsurance Account, 4.10, 4.13

O

Obligations related to capital leases, 1.17, 6.2, 6.13
 Details of, 6.14
 Maturity of, 6.16

Observations of the Auditor General, 2.27

Old age security benefits, guaranteed income supplement and spouse's allowance, 1.12, 2.5

On Reserve Housing Guarantee Loans Program, 9.31, 9.36

Operating activities, 1.15, 2.8

Other accounts payable and accrued liabilities, 5.3, 5.6

Other accounts receivable, 1.13, 2.6, 7.2, 7.4

Other cash—Consolidated Crown corporations, 7.2

Other consolidated specified purpose accounts, 4.11, 4.13

Other departments—Miscellaneous, 9.31, 9.38

Other employee and veteran future benefits, 1.13, 1.16, 2.6, 2.18, 6.2, 6.28

Other excise taxes and duties, 1.12, 2.5, 3.3, 3.4

OTHER GOVERNMENT-WIDE INFORMATION, *see Volume III, Section 11*

Other levels of Government, 1.12, 2.5

Other liabilities, 1.13, 1.16, 2.6, 6.2

Other loans, investments and advances, 1.13, 1.16, 2.6, 2.24, 9.2, 9.30
 issued, 1.15, 2.8
 repayments, 1.15, 2.8

OTHER MISCELLANEOUS INFORMATION, *see Volume III Section 12*

Other outstanding liabilities—Canadian Sports Pool Corporation, 6.39, 6.46

Other program expenses, 1.12, 2.5, 3.2, 3.7, 3.8, 3.11

Other program revenues, 1.12, 2.5, 3.5

Other receivables, 1.16, 7.4

Other revenues, 1.12, 2.5, 3.2, 3.5

Other specified purpose accounts, 6.2, 6.38

Other taxes and duties, 1.12, 2.5, 3.3

Ottawa Civil Service Recreational Association, 9.30, 9.33

Outstanding cheques, 7.2

Outstanding cheques and warrants, 7.2

P

- Pacific Rim Mitigation Fund, 5.7, 5.9
- Pan American Health Organization, 6.39, 6.46
- Pan Asia Research and Development Grants Program, 6.39, 6.46
- Parolees, 9.31, 9.38
- PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA
PAYMENTS AND COURT AWARDS, *see Volume III, Section 9*
- Pension accounts, 6.38
- Pension and other liabilities, 1.13, 1.16, 2.6, 3.10, 6.2, 6.17
changes in, 1.15, 2.8
- Pension plans, 6.17
for federally appointed judges, 6.18
- Pensioners' Dental Services Plan, 6.28, 6.29
- Personal and non-resident income tax, 5.11
- Personal income tax, 3.3
- Personnel posted abroad, 9.30, 9.32
- Petro-Canada, 9.16
- Petro-Canada Enterprises Inc.—Unclaimed shares, 6.40, 6.47
- Portfolio investments, 1.16, 9.2, 9.16
- Preface to the financial statements of the Government
of Canada, 2.2
- Prepaid expenses, 1.13, 1.16, 2.6, 10.2
changes due to, 1.14, 2.7
- Prime Minister Awards, 5.7, 5.9
- Proceeds from sales, *see Sales of goods and information products*
- PROFESSIONAL AND SPECIAL SERVICES, *see Volume III, Section 4*
- Program objectives and business line description, *see related ministerial section in Volume II*
- Programs by business line, *see related ministerial section in Volume II*
- Project deposits—Statistics Canada, 6.40, 6.48
- Provincial and territorial governments, 1.16, 9.2, 9.26
- Provincial and territorial tax collection agreements account,
1.16, 5.3, 5.5
- Provincial arrangement on capital assets, 5.7, 5.8
- Provincial workers' compensation boards, 9.30, 9.35
- PUBLIC DEBT CHARGES, *see Volume III, Section 8*
- Public debt charges, 1.12, 2.5, 3.2, 3.7, 3.10, 3.11
- Public sector pensions, 1.13, 1.16, 2.6, 6.2, 6.17, 6.19
and other employment veteran future benefits, 2.18
- Public Service death benefit account, 6.38, 6.43
- Public Service Health Care Plan, 6.28, 6.29
- Public Service Pension Fund Account, 6.19, 6.20, 6.21
- Public Service Superannuation Account, 6.19, 6.20, 6.21

Q

- Queen's Fellowship fund—Social Sciences and Humanities
Research Council, 4.11, 4.14, 5.8, 5.10

R

- Radarsat, 6.40, 6.48
- Recapitulation of external expenses by type,
see Volume II, Section 1
- Recapitulation of external revenues,
see Volume II, Section 1
- Reconciliation of external expenditures by standard object
to expenses, *see Volume II, Section 1*

R—Concluded

- Regular forces death benefit account, 6.38, 6.42
- Report of the Auditor General on the financial statements
of the Government of Canada, 2.4
- Restricted donations, 5.7, 5.9
- Retirement Compensation Arrangements (RCA) Account,
6.19, 6.20, 6.25
- Return on investments, 3.5, 3.6
internal to the Government, 3.6
- Returned soldiers' insurance fund, 6.38, 6.43
- Revenues, *see related ministerial section in Volume II*
- Revenues, 1.4, 1.12, 2.5, 3.2
compared to 2003-2004, 1.4
compared to March 2004 Budget Plan, 1.5
comparison Actual to March 2004 Budget, 1.5
other income tax, 1.12, 2.5, 3.3
- REVENUES, EXPENSES AND ACCUMULATED DEFICIT, 3
- Revenues, expenses and accumulated deficit, 3.2
- Revenues, expenses and other changes in equity of,
consolidated Crown corporations, 4.6
enterprise Crown corporations and other Government
Business Enterprises, 9.10
- Rideau Hall—Donations, 5.7, 5.9
- Rights and privileges, 3.5
- Risks and uncertainties, 1.11
- Royal Canadian Mounted Police,
Benefit Trust Fund, 6.33, 6.37
Dependants' Pension Fund, 6.38, 6.43, 6.68
Disability and other future benefits, 6.28, 6.29
Pension Fund Account, 6.19, 6.20, 6.23
Pipe Band (NCR), 5.8, 5.9
Superannuation Account, 6.19, 6.20, 6.23

S

- Saint John Harbour Bridge Authority, 9.31, 9.38
- St-Lawrence Seaway Dredging, 5.7, 5.9
- St. Lawrence Seaway Management Corporation, 9.31, 9.38
- Sales of goods and information products, 3.5
- Sales of goods and services, 3.5
- Sales of goods and services, *see Volume II, Section 1*
- Sales of seized assets, 6.39, 6.45
- Schedule of minimum payments, 11.2
- Scholastic awards, 6.33, 6.37
- Securities held by the Canada Pension Plan Investment Fund, 6.30
- Securities in trust—Bankruptcy and Insolvency Act, 6.40, 6.47
- Security equipment purchases, 6.41, 6.49
- Security for costs,
Courts Administration Service (Tax Court of Canada),
6.32, 6.35
Supreme Court of Canada, 6.32, 6.35
- Seized assets, Canadian funds, 6.41, 6.49
- Seized monetary assets, 6.33, 6.36
- Seized property—Cash, 6.33, 6.36
- Seized Property Proceeds Account, 4.11, 4.14
- Seized Property Working Capital Account, 9.31, 9.37
- Service fees for immigration and citizenship, 5.7, 5.8
- Services of a non-regulatory nature, 3.5
- Services of a regulatory nature, 3.5
- Severance benefits, 6.28, 6.29

S—Continued

- Shared-cost agreements,
 - Canadian Centre for Occupational Health and Safety, 6.39, 6.46
 - Canadian Food Inspection Agency, 6.38, 6.44
 - NAFTA Secretariat, Canadian Section, 6.39, 6.46
 - research, 5.7, 5.8, 6.41, 6.48
 - Transportation research and development, 5.8, 5.10
 - Veterans Affairs, 6.41, 6.49
- Shared-cost/joint project agreements—research, 6.40, 6.47
- Shared-cost projects,
 - Canadian International Development Agency
 - International conferences, 6.39, 6.45
 - Foreign Affairs and International Trade, (Foreign Affairs), 6.39, 6.45
 - Foreign Affairs and International Trade, (International Trade), 6.39, 6.45
 - Industry, 6.40, 6.47
 - Natural Resources, 6.41, 6.48
 - Privy Council, Media travel expenses, 6.41, 6.49
- Ship-Source Oil Pollution Fund, 4.10, 4.13
- Small Business loans, 9.31, 9.37
- Social Sciences and Humanities Research Council—Trust Fund, 5.7, 5.9
- Société du parc industriel et portuaire Québec-Sud, 9.16
- Source and disposition of authorities by type (voted and statutory), *see Volume II, Section 1*
- Source and disposition of budgetary authorities by ministry, *see Volume II, Section 1*
- Source and disposition of non-budgetary authorities by ministry, *see Volume II, Section 1*
- Space training project, 5.7, 5.9
- Special account—Courts Administration Service (Federal Court and Federal Court of Appeal), 6.40, 6.48
- Special accounts—Section 63, Indian Act, 6.32, 6.35
- Special areas and highways agreement, 9.27, 9.29
- Special drawing rights allocations, 8.2, 8.3
- Special Operating Account—
 - Library and Archives Canada, 5.7, 5.9, 6.38, 6.44
- Special project fund—Credit card, 6.41, 6.49
- Specified purpose accounts,
 - other, 6.2, 6.38
- Spectrum licence fees and other fees, 5.7, 5.8
- Spending and borrowing authorities, 2.11
- Sponsorship Agreement—Contributions, 5.8, 5.10
- Statement of all borrowing transactions on behalf of Her Majesty, 6.12
- Statement of cash flow, 1.15, 2.8
- Statement of change in net debt, 1.14, 2.7
- Statement of financial position, 1.8, 1.13, 2.6
- Statement of foreign exchange, unmatured debt and cash transactions, 1.17
- Statement of non-budgetary transactions and of non-financial assets, 1.16
- Statement of operations and accumulated deficit, 1.12, 2.5
- Statement of responsibility, 2.3
- Statement of revenues and expenses, *see Volume II, Section 1*
- Stoney Band Perpetual Loan, 9.31, 9.36
- Summary combined financial statements of enterprise
 - Crown corporations and other Government Business Enterprises by segment, 9.7
- Summary financial statements of,
 - consolidated Crown corporations, 4.3
 - enterprise Crown corporations and other Government Business Enterprises, 9.6

S—Concluded

- Summary of insurance programs of agent enterprise Crown corporations, 11.20
- Summary of significant accounting policies, 2.9
- Summary of transactions in public sector pensions that resulted in charges to expenses, 6.20
- Superannuation accounts, 6.2, 6.19
- Supplementary financial information, 1.9
- Supplementary Fines Fish Account, 4.11, 4.13
- SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT, *see Volume III, Section 3*
- Supplementary Retirement Benefits Account, 6.19, 6.20, 6.26

T

- Tangible capital assets, 1.13, 1.16, 2.6, 2.24, 10.4
 - acquisitions of, 1.14, 1.15, 2.7, 2.8
 - amortization of, 1.14, 1.15, 2.7, 2.8
 - by main custodian ministries, 10.4
 - changes due to, 1.14, 2.7
 - loss on disposal of, 2.7, 2.8
 - loss (-) or gain on disposal of, 1.14, 1.15
 - net, 10.2
 - proceeds from disposal of, 1.14, 1.15, 2.7, 2.8
- Tax and other accounts receivable, 2.22
- Tax payables, 1.13, 1.16, 2.6, 5.2, 5.11
- Tax receivables, 1.13, 1.16, 2.6, 7.2, 7.3
- Tax revenues, 1.12, 2.5, 3.2, 3.3
- Telefilm Canada—Advance account, 6.38, 6.44
- Temporary deposits received from importers, 6.33, 6.36
- Ten year comparative financial information, 1.12
- Transactions in the Employment Insurance Account, 4.13
- Transfer payment agreements, fixed assets, purchases and operating leases, 11.3
- Transfer payments, *see related ministerial section in Volume II*
- TRANSFER PAYMENTS, *see Volume III, Section 7*
- Transfer payments, 1.12, 2.5, 3.2, 3.7, 3.8, 3.11
 - by province, certain, 3.9
 - other, 1.12, 2.5
- Treasury bills, 1.17, 6.2, 6.5
 - average yields at tender, 6.10
- Trust accounts, 6.33
- Trust fund account—National Battlefields Commission, 4.11, 4.13
- Trust fund,
 - National Research Council of Canada, 5.7, 5.9
 - Natural Sciences and Engineering Research Council, 5.7, 5.9, 6.40, 6.48
 - Social Sciences and Humanities Research Council, 5.7, 5.9
- Trustee Performance Securities—Bankruptcy and Insolvency Act, 6.32, 6.35

U

- Unamortized commissions on Canada savings, Canada premium and Canada investment bonds, 5.13
- Unamortized discounts and premiums on marketable bonds, 5.13
- Unamortized discounts on
 - Canada bills, 5.13
 - Treasury bills, 5.13

U—Concluded

Unclaimed dividends and undistributed assets—

- Bankruptcy and Insolvency Act, 6.40, 6.47
- Canada Business Corporations Act, 6.40, 6.47
- Winding-up Act, 6.40, 6.48

Unconditionally repayable contributions, 9.30, 9.32

United Kingdom, 9.17, 9.18

- Deferred principal, 9.18

- United Kingdom Financial Agreement Act, 1946, 9.18

Unmatured debt, 1.13, 2.6, 3.10, 6.2, 6.3

- and other financial instruments, 2.14

- as at March 31, from 2001 to 2005, with the average rate

- of interest thereon, 6.10

- payable in Canadian currency, 6.2, 6.4

- payable in foreign currencies, 6.2, 6.4

Unmatured debt transactions, 1.17

V

Vehicles, 10.6

- by sub-category, 10.6

Veterans administration and welfare trust fund, 6.34, 6.37

Veterans' disability and other future benefits, 6.28, 6.29

Veterans insurance fund, 6.38, 6.43

Veterans' Land Act Fund—

- Advances, 9.31, 9.39

W

War claims fund—World War II, 6.39, 6.45

Winter capital projects fund, 9.26, 9.29

Workers' compensation, 6.28, 6.29

World Health Organization, 6.39, 6.46

Y

Yukon Energy Corporation, 9.31, 9.36

CA1
FN
- P72

V.2



Government
of Canada

Gouvernement
du Canada

Government
Publications

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2005

Volume II

Details of
Expenses and
Revenues

Canada



Government
of Canada

Gouvernement
du Canada


Prepared by the
Receiver General for Canada

Public Accounts of Canada

2005

Volume II

Details of
Expenses and
Revenues



Canada

© Minister of Public Works and Government Services Canada 2005

Available in Canada through

your local bookseller

or by mail from

Publishing and Depository Services

PWGSC

Ottawa, Canada K1A 0S5

Internet: <http://publications.gc.ca>

Phone: 1-613-941-5995 or 1-800-635-7943

Paper copy: Catalogue No. P51-1/2005-2E

ISBN 0-660-19455-4

PDF copy: Catalogue No. P51-1/2005-2E-PDF

ISBN 0-662-39898-X



VOLUME II

2004-2005

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

- Introduction
- 1. Summary Tables and Appendices
- 2. Agriculture and Agri-Food
- 3. Atlantic Canada Opportunities Agency
- 4. Canada Customs and Revenue Agency
- 5. Canadian Heritage
- 6. Citizenship and Immigration
- 7. Economic Development Agency of Canada for the Regions of Quebec
- 8. Environment
- 9. Finance
- 10. Fisheries and Oceans
- 11. Foreign Affairs and International Trade (Foreign Affairs)
- 12. Foreign Affairs and International Trade (International Trade)
- 13. Governor General
- 14. Health
- 15. Human Resources and Skills Development
- 16. Human Resources Development (Social Development)
- 17. Indian Affairs and Northern Development
- 18. Industry
- 19. Justice
- 20. National Defence
- 21. Natural Resources
- 22. Office of Infrastructure of Canada
- 23. Parliament
- 24. Privy Council
- 25. Public Works and Government Services
- 26. Solicitor General (Public Safety and Emergency Preparedness)
- 27. Transport
- 28. Treasury Board
- 29. Veterans Affairs
- 30. Western Economic Diversification
- 31. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

The content of Volume II is summarized as follows:

Summary Tables and Appendices (Section 1)

Section 1 includes summary tables which provide the summaries of the financial transactions contained in the ministerial sections.

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

Ministerial Sections (Sections 2 to 30)

There is one section for each ministry. The department and agencies, for which a Minister is responsible to Parliament, are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of the program objectives and business line descriptions. Each ministerial section also includes, where applicable,

a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*

Displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Business Line*

Displays by program the total authorities available for use and the authorities used in the current year for each business line under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*

Displays by program the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*

Displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*

Displays by program the nature of revenues under each main revenue classification.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1 (e.g. data in the *Transfer Payments* statement can be traced to the *Programs by Business Line* statement which in

turn can be traced to the *Ministry Summary* statement; data in the *Ministry Summary* statement can be traced to the *Summary Tables* (5, 6 and 7) in Section 1.

Volume II is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain Summary Tables and Appendices and the *Ministry Summary* in the Ministerial Sections display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**

- *Available from previous years*

Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.

- *Main and Supplementary Estimates*

Include the spending authorities requested in the Estimates as well as forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

- **Adjustments and transfers**

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;
- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;
- changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
- amounts of previous years' overexpenditures paid or settled in the current year and proceeds from the disposal of surplus Crown assets.

- *Total available for use*

Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

- **Disposition of Authorities**

- *Used in the current year*

Amounts spent in the current year (net of actual revenues and receipts available for spending).

- *Lapsed (variance under)*

Unused spending authorities which cannot be carried forward to a subsequent year.

- *Overexpended (variance over)*

Excess of spending over authorities granted.

- *Available for use in subsequent years*

Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*

Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

SECTION 1

2004-2005

PUBLIC ACCOUNTS OF CANADA

Summary Tables and Appendices

CONTENTS

	<i>Page</i>
Summary tables —	
Table 1 — Statement of revenues and expenses	1.3
Table 2 — Ministerial expenditures by type	1.4
Table 2a — Recapitulation of external expenses by type	1.10
Table 2b — Details of other transfer payments	1.11
Table 2c — Details of other program expenses of other ministries	1.12
Table 3 — Ministerial expenditures by standard object	1.13
Table 3a — Reconciliation of external expenditures by standard object to expenses	1.21
Table 4 — Ministerial revenues	1.22
Table 4a — Recapitulation of external revenues	1.28
Table 4b — Sales of goods and services	1.30
Table 5 — Source and disposition of budgetary authorities by ministry	1.34
Table 6 — Source and disposition of non-budgetary authorities by ministry	1.40
Table 7 — Source and disposition of authorities by type (voted and statutory)	1.43
Appendices —	
Appendix 1 — Authorities granted in current year Appropriation Acts	1.50
Appendix 2 — Authorities granted by statutes other than Appropriation Acts	1.73
Appendix 3 — Authorities available from previous years	1.85
Appendix 4 — Non-lapsing authorities granted/repealed in the current year	1.93
Appendix 5 — Authorities for the spending of proceeds from the disposal of surplus Crown assets	1.95

TABLE 1

Statement of Revenues and Expenses

Table 1 presents revenues and expenses for fiscal year 2004-2005. In addition, detailed information is provided in Section 3 of Volume I of the *Public Accounts of Canada*.
(in thousands of dollars)

REVENUES	2004-2005	EXPENSES	2004-2005
TAX REVENUES—		Transfer Payments—	
Income tax—		Old age security benefits, guaranteed income supplement and spouse's allowance	27,870,984
Personal	98,520,957		
Corporation	29,955,402	Other levels of government—	28,031,155
Other income tax revenues	3,560,166	Canada health and social transfer	12,863,527
	132,036,525	Fiscal arrangements	(2,746,317)
Other taxes and duties—		Alternative payments for standing programs	3,806,923
Goods and services tax	29,758,186	Other	41,955,288
Energy taxes—			14,747,612
Excise tax—Gasoline	4,013,957	Employment insurance benefits	8,687,760
Excise tax—Aviation gasoline and diesel fuel	1,040,363	Canada child tax benefits	25,000,810
	5,054,320	Other transfer payments	
Customs import duties	3,091,209	Total Transfer Payments	118,262,454
Other excise taxes and duties—		Other Program Expenses—	
Excise duties	4,335,433	Crown Corporation Expenses	8,907,419
Air travellers security charges	383,201	Agriculture and Agri-Food	1,341,915
Miscellaneous excise taxes and duties	235,034	Canada Customs and Revenue Agency	3,748,605
	4,953,668	Environment	1,295,505
	42,857,383	Fisheries and Oceans	1,353,269
TOTAL TAX REVENUES	174,893,908	Foreign Affairs and International Trade (Foreign Affairs)	1,565,736
EMPLOYMENT INSURANCE PREMIUMS	17,306,782	Health	1,954,206
OTHER REVENUES—		Human Resources and Skills Development	2,500,359
Crown corporation revenues—		Industry	2,093,223
Consolidated Crown corporations	1,505,951	Justice	1,010,537
Enterprise Crown corporations and other government business enterprises—		National Defence	14,317,557
Share of annual profit	4,854,814	Public Works and Government Services	2,326,043
Interest and other	466,570	Solicitor General (Public Safety and Emergency Preparedness)	6,057,399
	6,827,335	Treasury Board	1,716,863
		Other ministries	7,458,337
Other program revenues—		Total Other Program Expenses	57,646,973
Return on investments	491,130	Total Program Expenses	175,909,427
Sales of goods and services	5,463,268	Public Debt Charges	34,117,928
Miscellaneous revenues	5,500,515	TOTAL EXPENSES	210,027,355
	11,454,913		
Foreign exchange revenues—			
Exchange Fund Account	1,827,486		
International Monetary Fund	(653,370)		
Other	640		
	1,174,756		
TOTAL OTHER REVENUES	19,457,004	SURPLUS	1,630,339
TOTAL REVENUES	211,657,694		

TABLE 2

Ministerial Expenditures by Type

Table 2 presents the net expenditures by type for each ministry. The "Total ministerial net expenditures" column presents the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I.

(in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾					Other program expenditures	Public debt charges	Total ministerial net expenditures
		Old age security benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other			
2	Agriculture and Agri-Food								
	Department	...	...	...	...	2,619,298	724,135	...	3,343,433
	Canadian Dairy Commission	...	...	...	...	...	3,258	...	3,258
	Canadian Food Inspection Agency	...	...	...	...	73,421	486,979	...	560,400
	Canadian Grain Commission	...	...	...	...	...	29,547	...	29,547
Total Ministry		...	...	...	...	2,692,719	1,243,919	...	3,936,638
3	Atlantic Canada Opportunities Agency								
	Department	...	...	...	...	363,372	86,933	...	450,305
	Enterprise Cape Breton Corporation	...	...	...	...	...	12,650	...	12,650
	Total Ministry	...	...	...	...	363,372	99,583	...	462,955
4	Canada Customs and Revenue Agency								
	Department	...	...	...	...	286,874	2,764,103	...	3,050,977
	Canada Post Corporation	...	...	...	...	...	197,210	...	197,210
	Total Ministry	...	...	...	...	286,874	2,961,313	...	3,248,187
5	Canadian Heritage								
	Department	...	...	...	...	997,937	265,876	...	1,263,813
	Canada Council for the Arts	...	...	...	...	...	154,958	...	154,958
	Canadian Broadcasting Corporation	...	...	...	...	...	1,036,528	...	1,036,528
	Canadian Museum of Civilization	...	...	...	...	...	98,518	...	98,518
	Canadian Museum of Nature	...	...	...	...	...	61,626	...	61,626
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	6,416	...	6,416
	Library and Archives of Canada	...	...	...	...	3,098	110,112	...	113,210
	National Arts Centre Corporation	...	...	...	...	...	33,460	...	33,460
	National Battlefields Commission	...	...	...	...	...	8,855	...	8,855
	National Capital Commission	...	...	...	...	...	101,667	...	101,667
	National Film Board	...	...	...	...	295	64,615	...	64,910

6	National Gallery of Canada	...	...	...	...	...	45,393	...	45,393	...	45,393
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	30,641
	Public Service Commission	...	...	...	...	...	...	...	...	...	91,867
	Public Service Staff Relations Board	...	...	...	...	...	...	...	...	...	8,957
	Status of Women—Office of the Co-ordinator	...	...	...	...	...	...	...	...	...	23,034
6	Telefilm Canada	...	...	...	...	...	10,840	10,840	12,194	128,279	128,279
	Total Ministry	...	...	...	...	...	1,012,170	1,012,170	2,259,962	...	3,272,132
7	Citizenship and Immigration	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	386,451	386,451	496,323	...	882,774
	Immigration and Refugee Board of Canada	...	...	...	...	...	...	...	125,897	...	125,897
	Total Ministry	...	...	...	...	...	386,451	386,451	622,220	...	1,008,671
8	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	286,354	286,354	46,776	...	333,130
	Environment	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	171,204	171,204	755,485	...	926,689
	Canadian Environmental Assessment Agency	...	...	...	...	...	931	931	17,342	...	18,273
	Parks Canada Agency	...	...	...	...	...	4,686	4,686	513,617	...	518,303
9	Total Ministry	...	...	...	...	...	176,821	176,821	1,286,444	...	1,463,265
9	Finance	...	...	...	...	...	...	...	...	...	...
	Department	...	27,300,000	12,292,932	(2,746,317)	1,353,419	38,200,034	38,200,034	899,683	33,869,590	72,969,307
	Auditor General	...	...	...	...	379	379	...	71,585	...	71,964
	Canadian International Trade Tribunal	...	...	...	...	...	...	...	10,068	...	10,068
	Financial Consumer Agency of Canada	...	...	...	...	...	...	...	6,867	...	6,867
10	Total Ministry	...	27,300,000	12,292,932	(2,746,317)	1,353,798	38,200,413	38,200,413	1,030,727	33,869,590	73,100,730
11	Fisheries and Oceans	...	...	...	...	...	...	...	...	...	...
	Foreign Affairs and International Trade (Foreign Affairs)	...	...	...	...	95,011	95,011	95,011	1,377,566	...	1,472,577
	Department	...	...	...	...	487,199	487,199	487,199	1,177,835	...	1,665,034
	Canadian International Development Agency	...	...	...	...	2,971,429	2,971,429	2,971,429	280,693	...	3,252,122
	International Development Research Centre	...	...	...	...	...	...	...	119,086	...	119,086
11	Total Ministry	...	...	...	...	...	...	...	7,986	...	7,986
	Total Ministry	...	...	...	...	3,458,628	3,458,628	3,458,628	1,585,600	...	5,044,228

TABLE 2

Ministerial Expenditures by Type—Continued (in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾						Total ministerial net expenditures
		Old age security benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other	Total transfer payments	
12	Foreign Affairs and International Trade (International Trade) Department	...	...	...	...	60,882	60,882	208,827
	Canadian Commercial Corporation	...	...	...	...	...	...	16,399
	Export Development Canada	...	...	...	...	...	...	248,803
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	1,647
	Total Ministry	...	...	...	...	60,882	60,882	475,676
13	Governor General	...	...	...	...	288	288	18,358
14	Health Department	...	...	...	...	1,497,396	1,497,396	3,403,333
	Canadian Institutes of Health Research	...	...	...	...	704,689	704,689	747,972
	Hazardous Materials Information Review Commission	...	...	...	...	...	...	3,521
	Patented Medicine Prices Review Board	...	...	...	...	...	...	4,998
	Total Ministry	...	...	...	...	2,202,085	2,202,085	4,159,824
15	Human Resources and Skills Development Department	...	...	...	...	1,405,124	1,405,124	1,876,011
	Canada Industrial Relations Board	...	...	...	...	...	...	12,439
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	2,073,943
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	1,430
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	4,369
	Total Ministry	...	...	...	...	1,405,124	1,405,124	3,968,192
16	Human Resources Development (Social Development)	27,870,981	...	...	...	270,037	28,141,018	28,559,969
17	Indian Affairs and Northern Development Department	...	...	...	...	4,933,580	4,933,580	5,601,450
	Canadian Polar Commission	...	...	...	...	10	10	977
	Total Ministry	...	...	...	...	4,933,590	4,933,590	5,602,427

18	Industry	...	...	...	...	905,467	471,118	1,376,585
	Department	...	...	...	...	49,012	237,035	286,047
	Canadian Space Agency	...	...	...	...	...	78,823	78,823
	Canadian Tourism Commission	...	...	...	...	...	1,514	1,514
	Competition Tribunal	...	...	...	...	...	2,268	2,268
	Copyright Board	...	...	...	...	135,633	577,005	712,638
	National Research Council of Canada	...	...	...	...	...	...	...
	Natural Resources and Engineering Research Council	...	...	...	...	766,207	36,843	803,050
	Social Sciences and Humanities Research Council	...	...	...	...	497,026	22,384	519,410
	Standards Council of Canada	...	...	...	...	561	6,929	6,929
	Statistics Canada	...	...	...	...	...	462,192	462,753
	Total Ministry	...	...	...	...	2,353,906	1,896,111	4,250,017
19	Justice	...	...	...	...	376,502	566,453	942,955
	Department	...	...	...	...	...	20,941	20,941
	Canadian Human Rights Commission	...	...	...	...	...	4,196	4,196
	Canadian Human Rights Tribunal	...	...	...	...	...	343,676	343,676
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	55,411	55,411
	Courts Administration Service	...	...	...	...	...	3,228	3,228
	Law Commission of Canada	...	...	...	...	367	16,891	17,258
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	26,704	26,704
	Supreme Court of Canada	...	...	...	...	376,869	1,037,500	1,414,369
20	National Defence	...	...	...	...	152,345	13,770,173	13,922,518
	Department	...	...	...	...	...	6,784	6,784
	Canadian Forces Grievance Board	...	...	...	...	...	2,985	2,985
	Military Police Complaints Commission	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	152,345	13,779,942	13,932,287
21	Natural Resources	...	...	...	...	684,562	628,323	1,312,885
	Department	...	...	...	...	...	162,838	162,838
	Atomic Energy of Canada Limited	...	...	...	...	227	72,954	73,181
	Canadian Nuclear Safety Commission	...	...	...	...	...	60,200	60,200
	Cape Breton Development Corporation	...	...	...	...	...	38,083	38,083
	National Energy Board	...	...	...	...	...	496	496
	Northern Pipeline Agency	...	...	...	...	684,789	962,894	1,647,683
	Total Ministry	...	...	...	...	199,405	50,963	250,368
22	Office of Infrastructure of Canada	...	...	...	...	...	...	...
23	Parliament	...	...	...	...	542	70,110	70,652
	The Senate	...	...	...	...	1,602	365,101	366,703
	House of Commons	...	...	...	...	...	29,537	29,537
	Library of Parliament	...	...	...	...	...	3,875	3,875
	Office of the Ethics Commissioner	...	...	...	...	2,144	468,623	470,767
	Total Ministry	...	...	...	...	...	...	...

Ministerial Expenditures by Type—Concluded
(in thousands of dollars)

Section	Department or agency	Old age security benefits ⁽²⁾	Transfer payments ⁽¹⁾				Total transfer payments	Other program expenditures	Public debt charges	Total ministerial net expenditures
			Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other				
24	Privy Council Department	...	...	...	...	4,606	4,606	159,928	...	164,534
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	5,584	...	5,584
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	32,199	...	32,199
	Chief Electoral Officer	...	...	...	...	65,517	65,517	208,123	...	273,640
	Commissioner of Official Languages	...	...	...	...	...	...	18,296	...	18,296
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	4,714	...	4,714
	Security Intelligence Review Committee	...	...	...	...	...	...	2,653	...	2,653
	Total Ministry	...	...	...	...	70,123	70,123	431,497	...	501,620
25	Public Works and Government Services	...	...	...	...	1,401	1,401	2,394,667	...	2,396,068
26	Solicitor General (Public Safety and Emergency Preparedness)	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	220,991	220,991	144,315	...	365,306
	Canada Border Services Agency	...	...	...	...	...	...	1,061,090	...	1,061,090
	Canada Firearms Centre	...	...	...	...	12,562	12,562	80,247	...	92,809
	Canadian Security Intelligence Service	...	...	...	...	...	...	278,597	...	278,597
	Correctional Service	...	...	...	...	3,068	3,068	1,579,494	...	1,582,562
	National Parole Board	...	...	...	...	...	...	41,162	...	41,162
	Office of Indian Residential Schools	...	...	...	...	...	...	62,208	...	66,626
	Resolution of Canada	...	...	...	...	4,418	4,418	2,871	...	2,871
	Office of the Correctional Investigator	...	...	...	...	...	...	...	...	...
	Royal Canadian Mounted Police	...	...	...	...	64,555	64,555	1,895,740	...	1,960,295
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	873	...	873
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	4,866	...	4,866
	Total Ministry	...	...	...	...	305,594	305,594	5,151,463	...	5,457,057
27	Transport	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	420,325	420,325	1,187,867	...	1,608,192
	Canadian Transportation Agency	...	...	...	...	...	...	27,176	...	27,176
	Transportation Appeal Tribunal of Canada	...	...	...	...	...	...	1,271	...	1,271
	Total Ministry	...	...	...	...	420,325	420,325	1,216,314	...	1,636,639

28	Treasury Board	...	...	...	614	1,574,459	...	1,575,073
	Secretariat	...	...	...	...	...	...	...
	Canada School of Public Service (Canadian	...	...	...	614	1,574,459	...	1,575,073
	Centre for Management Development)	...	...	...	164	79,284	...	79,448
	Public Service Human Resources Management	...	...	...	164	79,284	...	79,448
	Agency of Canada	...	...	...	16,082	77,901	...	93,983
	Total Ministry	...	...	...	16,860	1,731,644	...	1,748,504
29	Veterans Affairs	...	...	...	1,863,076	832,288	...	2,695,364
30	Western Economic Diversification	...	...	...	266,217	45,914	...	312,131
	Total ministerial net expenditures	27,870,981	27,300,000	12,292,932	(2,746,317)	25,697,258	90,414,854	33,869,590
								172,839,833

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Transfer payments for employment insurance benefits and Canada child tax benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowance.

TABLE 2a

Recapitulation of External Expenses by Type

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenses, the accrual and other adjustments, the expenses of the consolidated Crown corporations, and the elimination of internal expenses. The difference between total external expenses and net external expenses is revenues netted against expenses, tax credits and repayments, and revenues of consolidated Crown corporations.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
Transfer payments—										
Old age security benefits, guaranteed income supplement and spouse's allowance	27,870,981	...	3	...	...	27,870,984	...	...	...	27,870,984
Other levels of government—										
Canada health and social transfer	27,300,000	...	731,155	...	...	28,031,155	...	...	...	28,031,155
Fiscal arrangements	12,292,932	...	570,595	...	...	12,863,527	...	...	...	12,863,527
Alternative payments for standing programs	(2,746,317)	...	...	...	...	(2,746,317)	...	...	...	(2,746,317)
Other	927,965	...	2,878,958	...	...	3,806,923	...	...	...	3,806,923
Total other levels of government	37,774,580	...	4,180,708	...	...	41,955,288	...	...	...	41,955,288
Employment insurance benefits	...	14,747,612	...	...	...	14,747,612	...	...	...	14,747,612
Canada child tax benefits	...	...	...	...	...	...	...	8,687,760	...	8,687,760
Other transfer payments ⁽¹⁾	24,769,293	186,552	44,965	...	...	25,000,810	...	...	...	25,000,810
Total transfer payments	90,414,854	14,934,164	4,225,676	...	...	109,574,694	...	8,687,760	...	118,262,454
Other program expenses—										
Crown Corporation expenses	...	...	...	7,401,468	...	7,401,468	...	...	1,505,951	8,907,419
Agriculture and Agri-Food	1,243,919	...	501	(22,227)	...	1,222,193	119,722	...	...	1,341,915
Canada Customs and Revenue Agency	2,961,313	...	896,628	(197,210)	15,807	3,676,538	72,067	...	...	3,748,605
Environment	1,286,444	9,319	(23,158)	...	(20,485)	1,252,120	43,385	...	...	1,295,505
Fisheries and Oceans	1,377,566	379	(24,064)	...	(40,095)	1,313,786	39,483	...	...	1,353,269
Foreign Affairs and International Trade (Foreign Affairs)	1,585,600	...	(118,757)	(119,086)	45,615	1,393,372	172,364	...	...	1,565,736
Health	1,957,739	3	(33,987)	...	(19,407)	1,904,348	49,858	...	...	1,954,206
Human Resources and Skills Development	2,563,068	1,638,118	381,788	(2,071,697)	(46,225)	2,465,052	35,307	...	...	2,500,359
Industry	1,896,111	...	68,736	(85,752)	14,640	1,893,735	199,488	...	...	2,093,223
Justice	1,037,500	...	(21,363)	...	(5,819)	1,010,318	219	...	...	1,010,537
National Defence	13,779,942	(96,227)	349,692	...	(109,699)	13,923,708	393,849	...	...	14,317,557
Public Works and Government Services	2,394,667	26,478	(123,395)	...	(139,258)	2,158,492	167,551	...	...	2,326,043
Solicitor General (Public Safety and Emergency Preparedness)	5,151,463	...	(64,454)	...	(119,369)	4,967,640	1,089,759	...	...	6,057,399
Treasury Board	1,731,644	...	2,375	...	(17,156)	1,716,863	...	...	...	1,716,863
Other ministries ⁽²⁾	9,588,413	(337,491)	406,973	(2,796,373)	(64,473)	6,797,049	661,288	...	...	7,458,337
Total other program expenses	48,555,389	1,240,379	1,697,515	(2,131,350)	(528,151)	53,096,682	3,044,340	...	1,505,951	57,646,973
Total program expenses	138,970,243	16,174,743	5,923,191	2,131,350	(528,151)	162,671,376	3,044,340	8,687,760	1,505,951	175,909,427
Public debt charges	33,869,590	(981,034)	1,229,372	...	...	34,117,928	...	...	...	34,117,928
TOTAL EXPENSES	172,839,833	15,193,709	7,152,563	2,131,350	(528,151)	196,789,304	3,044,340	8,687,760	1,505,951	210,027,355

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

⁽¹⁾ Details of other transfer payments are presented in Table 2b.⁽²⁾ Details of other program expenses of other ministries are presented in Table 2c.

TABLE 2b

Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
Agriculture and Agri-Food	2,692,719	94,916	(35,642)	...	...	2,751,993	...	...	...	2,751,993
Atlantic Canada Opportunities Agency	363,372	...	(57,114)	...	...	306,238	...	...	...	306,238
Canada Customs and Revenue Agency	286,874	...	...	...	...	286,874	...	...	...	286,874
Canadian Heritage	1,012,170	...	(3,810)	...	...	1,008,360	...	...	...	1,008,360
Citizenship and Immigration	386,451	...	(1,477)	...	...	384,974	...	...	...	384,974
Economic Development Agency of Canada for the Regions of Quebec	286,354	...	(47,693)	...	...	238,661	...	...	...	238,661
Environment	176,821	...	(576)	...	...	176,245	...	...	...	176,245
Finance	453,798	...	(70,788)	...	...	383,010	...	...	...	383,010
Fisheries and Oceans	95,011	...	...	...	...	95,011	...	...	...	95,011
Foreign Affairs and International Trade (Foreign Affairs)	3,458,628	...	(106,444)	...	...	3,352,184	...	...	...	3,352,184
Foreign Affairs and International Trade (International Trade)	60,882	...	(4,864)	...	...	56,018	...	...	...	56,018
Governor General	288	...	(288)	...	...	...	...	...	...	...
Health	2,182,085	...	(5,785)	...	...	2,176,300	...	...	...	2,176,300
Human Resources and Skills Development	1,405,124	91,636	119,686	...	...	1,616,446	...	...	...	1,616,446
Human Resources Development (Social Development)	270,037	...	(849)	...	...	269,188	...	...	...	269,188
Indian Affairs and Northern Development	4,933,590	...	100	...	...	4,933,690	...	...	...	4,933,690
Industry	2,353,906	...	(258,985)	...	...	2,094,921	...	...	...	2,094,921
Justice	376,869	...	(21,453)	...	...	355,416	...	...	...	355,416
National Defence	152,345	...	(10,036)	...	...	142,309	...	...	...	142,309
Natural Resources	684,789	...	(8,311)	...	...	676,478	...	...	...	676,478
Office of Infrastructure of Canada	199,405	...	(195)	...	...	199,210	...	...	...	199,210
Parliament	2,144	...	(178)	...	...	1,966	...	...	...	1,966
Privy Council	70,123	...	16,469	...	...	86,592	...	...	...	86,592
Public Works and Government Services	1,401	...	(539)	...	...	862	...	...	...	862
Solicitor General (Public Safety and Emergency Preparedness)	297,629	...	(47,649)	...	...	249,980	...	...	...	249,980
Transport	420,325	...	(57,249)	...	...	363,076	...	...	...	363,076
Treasury Board	16,860	...	(355)	...	...	16,505	...	...	...	16,505
Veterans Affairs	1,863,076	...	(1,620,089)	...	...	242,987	...	...	...	242,987
Western Economic Diversification	266,217	...	(822)	...	...	265,395	...	...	...	265,395
Sub total	24,769,293	186,552	(2,224,936)	...	...	22,730,909	...	...	...	22,730,909
Provision for valuation and other items	...	...	2,269,901	...	...	2,269,901	...	...	...	2,269,901
Total other transfer payments	24,769,293	186,552	44,965	...	...	25,000,810	...	...	...	25,000,810

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 2c

Details of Other Program Expenses of Other Ministries

Table 2c presents details of the other program expenses of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
Atlantic Canada Opportunities Agency	99,583	...	3,062	(12,650)	(2,745)	87,250	...	...	...	87,250
Canadian Heritage	2,259,962	149	(22,089)	(1,675,630)	4,992	567,384	49,096	...	...	616,480
Citizenship and Immigration	622,220	...	(64,063)	...	(1,519)	556,638	...	...	...	556,638
Economic Development Agency of Canada for the Regions of Quebec	46,776	...	55,657	...	3,625	106,058	...	...	...	106,058
Finance	1,030,727	...	(734,254)	...	(1,588)	294,885	68,396	...	...	363,281
Foreign Affairs and International Trade (International Trade)	414,794	...	(207,323)	(31,900)	(4,053)	171,518	577	...	...	172,095
Governor General	18,070	...	300	...	9	18,379	...	...	...	18,379
Human Resources Development (Social Development)	418,951	...	27,206	...	(63,662)	382,495	220,152	...	...	602,647
Indian Affairs and Northern Development	668,837	648	104,489	(36,483)	(17,781)	719,710	...	...	...	719,710
Natural Resources	962,894	585	(2,149)	(223,038)	(12,309)	725,983	31,302	...	...	757,285
Office of Infrastructure of Canada	50,963	...	(551)	(19,274)	(5,263)	25,875	...	...	...	25,875
Parliament	468,623	...	939	...	(1,434)	468,128	1,906	...	...	470,034
Privy Council	431,497	...	(3,040)	...	(4,544)	423,913	...	...	...	423,913
Transport	1,216,314	4,560	196,478	(797,398)	5,699	625,653	289,859	...	...	915,512
Veterans Affairs	832,288	...	(24,589)	...	26,247	833,946	...	...	...	833,946
Veterans Economic Diversification	45,914	...	(6,297)	...	9,853	49,470	...	...	...	49,470
Sub total	9,588,413	5,942	(676,224)	(2,796,373)	(64,473)	6,057,285	661,288	...	...	6,718,573
Provision for valuation and other items	...	(343,433)	1,083,197	...	...	739,764	...	...	...	739,764
Total other program expenses	9,588,413	(337,491)	406,973	(2,796,373)	(64,473)	6,797,049	661,288	...	...	7,458,337

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total ministerial net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total ministerial net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section		Department or agency		Personnel (1)		Transportation and communications (2)		Information (3)		Professional and special services ⁽⁴⁾ (4)		Repairs and maintenance (5)		Utilities, materials and supplies (7)		Acquisition of land, buildings and works ⁽²⁾ (8)		Acquisition of machinery and equipment ⁽³⁾ (9)		Transfer payments ⁽⁴⁾ (10)		Public debt charges ⁽⁵⁾ (11)		Other subsidies and payments (12)		Total gross expenditures (1)-(12)		Less: revenues netted against expenditures				Total ministerial net expenditures
																												External revenues	Internal revenues	Total		
2	Agriculture and Agri-Food																															
	Department		476,136	36,090	4,418	128,142	6,247	20,968	39,876	1,438	37,760	2,619,298	...	3,672	3,374,045	30,612	...	30,612	3,343,433													
	Canadian Dairy Commission		4,864	401	88	877	342	9	37	...	236	...	...	(3,596)	3,258	...	...	...	3,258													
	Canadian Food Inspection Agency		395,269	31,293	1,736	54,983	3,380	8,937	17,952	355	27,523	73,421	...	550	615,399	54,453	546	54,999	560,400													
	Canadian Grain Commission		49,739	3,239	215	1,818	3,716	1,258	698	...	3,306	...	...	214	64,203	34,656	...	34,656	29,547													
	Total Ministry		926,008	71,023	6,457	185,820	13,685	31,172	58,563	1,793	68,825	2,692,719	...	840	4,056,905	119,721	546	120,267	3,936,638													
3	Atlantic Canada Opportunities Agency																															
	Department		54,824	7,212	1,663	18,358	1,547	486	819	...	2,255	363,372	...	(231)	450,305	...	...	...	450,305													
	Enterprise Cape Breton Corporation		...	...	...	...	...	...	...	...	...	...	...	12,650	12,650	...	...	...	12,650													
	Total Ministry		54,824	7,212	1,663	18,358	1,547	486	819	...	2,255	363,372	...	12,419	462,955	...	...	...	462,955													
		Canada Customs and Revenue Agency		2,408,464	149,725	6,806	105,126	7,065	66,292	35,409	...	127,630	286,874	...	5,733	3,199,124	72,067	76,080	148,147	3,050,977												
	Canada Post Corporation		...	...	...	...	...	...	...	...	...	...	...	197,210	197,210	...	...	...	197,210													
	Total Ministry		2,408,464	149,725	6,806	105,126	7,065	66,292	35,409	...	127,630	286,874	...	202,943	3,396,334	72,067	76,080	148,147	3,248,187													

TABLE 3

Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽⁴⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽⁸⁾ (8)	Acquisition of machinery and equipment ⁽⁹⁾ (9)	Transfer payments ⁽¹⁰⁾ (10)	Public debt charges ⁽¹¹⁾ (11)	Other subsidies and payments ⁽¹²⁾ (12)	Less: revenues netted against expenditures				Total ministerial net expenditures
														Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	
5	Canadian Heritage																	
	Department	165,047	17,235	9,802	58,962	2,991	1,747	4,638	...	9,249	997,937	...	452	1,268,060	4,006	241	4,247	1,263,813
	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	...	154,958	154,958	...	...	...	154,958
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	1,036,528	1,036,528	...	...	...	1,036,528
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	98,518	98,518	...	...	...	98,518
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	61,626	61,626	...	...	...	61,626
	Canadian Radio-television and Telecommunications Commission	34,537	1,192	1,573	3,809	225	450	387	...	1,842	...	...	23	44,048	37,632	...	37,632	6,416
	Library and Archives of Canada	76,811	2,843	505	10,825	718	8,828	4,324	...	6,606	3,098	...	(885)	113,673	354	109	463	113,210
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	33,460	33,460	...	...	...	33,460
	National Battlefields Commission	2,983	95	145	707	39	464	579	18	130	...	...	3,695	8,855	...	...	...	8,855
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	101,667	101,667	...	...	...	101,667
	National Film Board	38,065	3,951	1,158	16,396	8,974	793	531	...	1,936	295	...	1,260	73,359	7,104	1,345	8,449	64,910
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	45,393	45,393	...	...	...	45,393
	National Museum of Science and Technology	75,108	3,207	381	7,303	312	1,727	657	...	3,148	...	...	30,641	30,641	...	...	...	30,641
	Public Service Commission	...	...	...	...	...	...	...	...	...	...	...	24	91,867	...	...	...	91,867
	Public Service Staff Relations Board	5,677	546	61	1,500	322	151	205	...	481	...	...	14	8,957	...	...	...	8,957
	Status of Women—Office of the Co-ordinator	9,260	627	301	1,572	64	147	93	...	90	10,840	...	40	23,034	...	...	...	23,034
	Telefilm Canada	...	...	...	...	...	...	...	...	...	...	...	128,279	128,279	...	...	...	128,279
	Total Ministry	407,488	29,696	13,936	101,074	13,655	14,307	11,414	18	23,482	1,012,170	...	1,695,693	3,322,923	49,096	1,695	50,791	3,272,132
6	Citizenship and Immigration																	
	Department	297,109	24,311	3,580	119,676	2,128	12,216	7,568	1,410	14,803	386,451	...	13,522	882,774	...	...	...	882,774
	Immigration and Refugee Board of Canada	94,312	4,029	248	21,146	852	815	989	...	3,564	...	...	(58)	125,897	...	...	...	125,897
	Total Ministry	391,421	28,340	3,828	140,822	2,980	13,031	8,557	1,410	18,367	386,451	...	13,464	1,008,671	...	...	...	1,008,671

7	Economic Development Agency of Canada for the Regions of Quebec	33,979	2,537	812	5,678	1,199	79	324	183	1,875	286,354	...	110	333,130	...	...	333,130
8	Environment Department Canadian Environmental Assessment Agency Parks Canada Agency	502,070	55,986	6,674	110,911	22,968	11,254	29,419	5,777	56,739	171,204	...	28,002	1,001,004	42,398	31,917	74,315
		11,664	1,462	334	3,993	284	33	218	...	442	931	...	4	19,365	987	105	1,092
		295,917	22,922	7,115	70,332	13,612	26,842	31,011	9,598	18,390	4,686	...	13,878	518,303	...	...	518,303
	Total Ministry	813,651	80,370	14,123	185,236	36,864	38,129	60,648	15,375	75,571	176,821	...	41,884	1,538,672	43,385	32,022	75,407
9	Finance Department Auditor General Canadian International Trade Tribunal Financial Consumer Agency of Canada Financial Transactions and Reports Analysis Centre Office of the Superin- tendent of Financial Institutions	74,705	4,378	2,266	10,932	506	1,771	64,944	...	4,080	38,200,034	33,869,590	736,460	72,969,666	45	314	359
		56,067	4,016	375	8,112	235	1,179	523	...	924	379	...	154	71,964	...	...	71,964
		8,412	182	95	831	20	193	175	...	161	...	...	(1)	10,068	...	...	10,068
		3,542	147	215	2,152	518	63	28	...	61	...	...	141	6,867	...	...	6,867
		19,799	1,840	210	2,228	2,664	2,364	320	...	1,490	...	...	105	31,020	...	...	31,020
		56,020	4,656	932	7,035	4,860	858	1,138	3,721	3,962	...	...	359	83,541	68,351	3,686	72,037
	Total Ministry	218,545	15,219	4,093	31,290	8,803	6,428	67,128	3,721	10,678	38,200,413	33,869,590	737,218	73,173,126	68,396	4,000	72,396
10	Fisheries and Oceans	785,749	64,598	5,505	164,558	22,905	140,805	79,828	39,521	99,562	95,011	...	14,903	1,512,945	39,483	885	40,368
11	Foreign Affairs and International Trade (Foreign Affairs) Department Canadian International Development Agency International Develop- ment Research Centre International Joint Com- mission	668,375	157,922	8,335	151,337	145,718	48,305	52,736	40,404	65,915	487,199	...	20,535	1,846,781	172,364	9,383	181,747
		136,761	15,382	422	43,160	3,602	2,747	1,265	...	5,279	2,971,429	...	72,075	3,252,122	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	119,086	119,086	...	...	119,086
		3,716	732	121	2,570	350	12	70	...	231	...	...	184	7,986	...	...	7,986
	Total Ministry	808,852	174,036	8,878	197,067	149,670	51,064	54,071	40,404	71,425	3,458,628	...	211,880	5,225,975	172,364	9,383	181,747
12	Foreign Affairs and International Trade (International Trade) Department Canadian Commercial Corporation	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96,889	7,426	950	35,869	2,190	1,001	774	...	1,524	60,882	...	2,469	209,974	577	570	1,147
		...	...	...	...	...	...	...	...	...	...	...	16,399	16,399	...	...	...
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,399
	Total Ministry	96															

TABLE 3

Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽⁴⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽⁸⁾ (8)	Acquisition of machinery and equipment ⁽⁹⁾ (9)	Transfer payments ⁽¹⁰⁾ (10)	Public debt charges ⁽¹¹⁾ (11)	Other subsidies and payments ⁽¹²⁾ (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
	Export Development Canada	...	...	...	...	...	...	...	...	...	...	...	248,803	248,803	...	...	...	248,803
	NAFTA Secretariat, Canadian Section	852	94	11	544	45	14	32	...	41	...	...	14	1,647	...	...	...	1,647
	Total Ministry	97,741	7,520	961	36,413	2,235	1,015	806	...	1,565	60,882	...	267,685	476,823	577	570	1,147	475,676
13	Governor General	12,846	1,331	670	1,420	121	52	1,037	...	525	288	...	68	18,358	...	...	...	18,358
	Health	786,738	173,749	26,348	426,688	19,834	41,755	391,588	3,515	85,389	1,497,396	...	6,141	3,459,141	49,858	5,950	55,808	3,403,333
	Department of Canadian Institutes of Health Research	25,130	4,384	1,216	10,412	434	47	402	...	1,237	704,689	...	21	747,972	...	...	...	747,972
	Hazardous Materials Information Review Commission	2,805	108	39	311	10	28	57	...	55	...	...	108	3,521	...	...	...	3,521
	Patented Medicine Prices Review Board	3,656	172	63	671	16	21	141	...	117	...	...	141	4,998	...	...	...	4,998
	Total Ministry	818,529	178,413	27,666	438,082	20,294	41,851	392,188	3,515	86,798	2,202,085	...	6,411	4,215,632	49,858	5,950	55,808	4,159,824
15	Human Resources and Skills Development	921,018	33,463	9,073	246,892	5,646	1,547	5,661	...	8,774	1,405,124	...	104,174	2,741,372	32,100	833,261	865,361	1,876,011
	Department of Canadian Industrial Relations Board	8,919	940	31	1,231	169	178	151	...	792	...	...	28	12,439	...	...	...	12,439
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	2,073,943	2,073,943	...	...	...	2,073,943
	Canadian Artists and Producers Professional Relations Tribunal	941	76	67	271	24	9	27	...	1	...	...	14	1,430	...	...	...	1,430
	Canadian Centre for Occupational Health and Safety	6,011	197	346	1,043	38	140	174	...	201	...	...	1	8,151	3,207	575	3,782	4,369
	Total Ministry	936,889	34,676	9,517	249,437	5,877	1,874	6,013	...	9,768	1,405,124	...	2,178,160	4,837,335	35,307	833,836	869,143	3,968,192

Development (Social Development)

749,170	80,330	7,450	112,554	184,785	35,085	5,111	...	24,730	28,141,018	...	528	29,340,761	220,152	560,640	780,792	28,559,969
---------	--------	-------	---------	---------	--------	-------	-----	--------	------------	-----	-----	------------	---------	---------	---------	------------

17 Indian Affairs and Northern Development

Development

317,651	39,761	5,884	173,173	10,644	8,760	12,589	4,973	18,711	4,933,580	...	75,724	5,601,450	...	...	...	5,601,450
427	151	51	223	101	4	6	...	5	10	...	(1)	977	...	...	...	977

318,078	39,912	5,935	173,396	10,745	8,764	12,595	4,973	18,716	4,933,590	...	75,723	5,602,427	5,602,427
---------	--------	-------	---------	--------	-------	--------	-------	--------	-----------	-----	--------	-----------	-----	-----	-----	-----------

18 Industry

Department

Canadian Space Agency

Canadian Tourism Commission

Competition Tribunal

Copyright Board

National Research Council of Canada

Natural Sciences and Engineering Research Council

Social Sciences and Humanities Research Council

Standards Council of Canada

Statistics Canada

Total Ministry

461,791	38,088	5,867	88,792	9,273	11,529	10,914	2,063	26,692	905,467	...	101	1,560,577	177,127	6,865	183,992	1,376,585
55,258	7,138	1,321	137,789	725	3,387	3,333	275	24,353	49,012	...	3,456	286,047	...	...	...	286,047
937	106	7	424	9	...	(18)	...	48	...	...	78,823	78,823	...	...	...	78,823
1,560	170	42	247	61	15	36	...	137	...	...	...	1,514	...	...	...	1,514
343,496	23,879	4,313	56,496	4,406	16,045	44,153	11,416	88,716	135,633	...	(15,915)	712,638	...	...	...	712,638

24,414	3,167	1,250	5,987	231	516	428	...	1,288	766,207	...	(438)	803,050	...	...	...	803,050
14,358	1,855	464	3,633	169	318	171	...	1,055	497,026	...	361	519,410	...	...	...	519,410

453,191	18,439	1,626	31,763	2,597	12,153	22,557	...	3,311	561	...	6,929	546,379	22,361	61,265	83,626	462,753
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,929

1,355,005	92,842	14,890	325,131	17,471	43,964	81,574	13,754	145,000	2,353,906	...	73,498	4,517,635	199,488	68,130	267,618	4,250,017
-----------	--------	--------	---------	--------	--------	--------	--------	---------	-----------	-----	--------	-----------	---------	--------	---------	-----------

19 Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial Affairs

Courts Administration Service

Law Commission of Canada

Offices of the Information and Privacy Commissioners of Canada

Supreme Court of Canada

Total Ministry

456,197	18,856	5,246	58,103	3,352	1,890	5,623	3,144	12,468	376,502	...	1,574	942,955	...	...	...	942,955
16,566	871	135	2,240	182	202	224	28	421	...	...	72	20,941	...	...	...	20,941
2,269	363	5	1,082	192	145	35	...	105	...	...	...	4,196	...	...	...	4,196
308,457	24,543	125	3,876	125	122	125	...	389	...	...	6,133	343,895	219	...	219	343,895
38,753	2,953	393	8,760	587	997	1,954	...	1,001	...	...	13	55,411	...	...	...	55,411
1,294	344	167	1,187	105	34	22	...	74	...	...	1	3,228	...	...	...	3,228

12,555	538	209	2,270	159	306	143	...	671	367	...	40	17,258	...	...	...	17,258
17,610	1,320	262	2,768	209	1,418	1,448	...	1,165	...	...	504	26,704	...	...	...	26,704

853,701	49,788	6,542	80,286	4,911	5,114	9,574	3,172	16,294	376,869	...	8,337	1,414,588	219	...	219	1,414,588
---------	--------	-------	--------	-------	-------	-------	-------	--------	---------	-----	-------	-----------	-----	-----	-----	-----------

TABLE 3

Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽⁴⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽⁸⁾ (8)	Acquisition of machinery and equipment ⁽⁹⁾ (9)	Transfer payments ⁽¹⁰⁾ (10)	Public debt charges ⁽¹¹⁾ (11)	Other subsidies and payments ⁽¹²⁾ (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
20	National Defence																	
	Department	6,900,141	645,067	28,091	1,773,897	167,941	1,050,834	913,090	247,587	2,215,569	152,345	...	240,324	14,334,886	393,849	18,519	412,368	13,922,518
	Canadian Forces Grievance Board	4,007	232	54	1,387	719	136	58	...	189	...	...	2	6,784	...	...	...	6,784
	Military Police Complaints Commission	1,639	118	108	853	213	...	32	...	20	...	...	2	2,985	...	...	...	2,985
	Total Ministry	6,905,787	645,417	28,253	1,776,137	168,873	1,050,970	913,180	247,587	2,215,778	152,345	...	240,328	14,344,655	393,849	18,519	412,368	13,932,287
21	Natural Resources																	
	Department	391,916	36,014	23,693	123,926	11,548	10,614	20,246	6,538	30,590	684,562	...	9,506	1,349,153	31,302	4,966	36,268	1,312,885
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	162,838	162,838	...	...	...	162,838
	Canadian Nuclear Safety Commission	50,069	4,647	539	10,062	333	1,203	597	...	5,502	227	...	2	73,181	...	...	...	73,181
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	60,200	60,200	...	...	...	60,200
	National Energy Board	28,128	2,375	190	4,196	573	563	525	190	1,304	...	...	39	38,083	...	...	...	38,083
	Northern Pipeline Agency	252	41	3	113	26	55	2	...	1	...	...	3	496	...	...	...	496
	Total Ministry	470,365	43,077	24,425	138,297	12,480	12,435	21,370	6,728	37,397	684,789	...	232,588	1,683,951	31,302	4,966	36,268	1,647,683
	Office of Infrastructure of Canada	13,715	1,403	425	12,488	542	1,123	255	...	909	199,405	...	20,103	250,368	...	...	...	250,368
	Parliament																	
23	The Senate	49,731	9,412	200	6,339	194	951	1,014	...	2,265	542	...	3	70,652	...	...	...	70,652
	House of Commons	266,885	39,168	5,820	16,426	8,900	6,198	7,628	...	14,993	1,602	...	210	367,831	1,124	4	1,128	366,703
	Library of Parliament	23,333	457	259	2,279	263	343	2,384	...	1,000	...	...	1	30,319	782	...	782	29,537
	Office of the Ethics Commissioner	1,959	106	85	711	18	15	20	...	929	...	...	32	3,875	...	...	...	3,875
	Total Ministry	341,908	49,143	6,364	25,755	9,375	7,507	11,046	...	19,187	2,144	...	246	472,677	1,906	4	1,910	470,767

Privy Council

Department Canadian Intergovern- mental Conference	95,360	8,111	4,259	34,246	2,574	4,305	2,054	...	8,645	4,606	...	174	164,534	...	...	164,534
Secretariat	2,577	1,053	143	800	602	103	57	...	249	...	...	...	5,584	...	...	5,584
Canadian Transportation Accident Investigation and Safety Board	24,116	2,200	222	3,566	135	579	429	...	940	...	...	12	32,199	...	...	32,199
Chief Electoral Officer	105,600	23,808	24,799	26,753	19,480	2,221	2,604	238	2,597	65,517	...	23	273,640	...	...	273,640
Commissioner of Official Languages	12,898	1,041	314	3,193	139	115	241	...	321	...	...	34	18,296	...	...	18,296
National Round Table on the Environment and the Economy	2,341	476	248	1,440	70	31	37	...	82	...	...	(11)	4,714	...	...	4,714
Security Intelligence Review Committee	1,766	133	143	476	16	51	28	...	38	...	...	2	2,653	...	...	2,653
Total Ministry	244,658	36,822	30,128	70,474	23,016	7,605	5,450	238	12,872	70,123	...	234	501,620	...	...	501,620

**Public Works and
Government Services**

	1,022,471	236,551	23,169	892,843	732,974	718,503	187,457	236,127	112,744	1,401	...	390,296	4,554,536	167,551	1,990,917	2,158,468	2,396,068
--	-----------	---------	--------	---------	---------	---------	---------	---------	---------	-------	-----	---------	-----------	---------	-----------	-----------	-----------

**Solicitor General (Public
Safety and Emergency
Preparedness)**

Department	68,789	7,622	1,691	54,663	1,988	1,839	1,304	...	6,295	220,991	...	124	365,306	...	...	...	365,306
Canada Border Services Agency	809,563	39,473	841	96,823	3,310	17,274	13,157	23,947	70,694	...	...	1,472	1,076,554	15,464	...	15,464	1,061,090
Canadian Firearms Centre	20,560	3,894	353	47,775	788	1,870	333	...	810	12,562	...	3,864	92,809	...	...	...	92,809
Canadian Security Intelli- gence Service	157,362	...	...	...	...	...	...	...	...	...	...	121,235	278,597	...	...	...	278,597
Correctional Service	1,065,343	36,953	1,008	218,093	7,077	24,533	116,352	69,058	55,410	3,068	...	63,317	1,660,212	11,062	66,588	77,650	1,582,562
National Parole Board	32,107	2,781	165	4,158	138	140	326	...	1,262	...	...	85	41,162	...	...	...	41,162
Office of Indian Residential Schools Resolution of Canada	15,363	2,238	998	20,267	779	1,575	309	...	2,902	4,418	...	17,777	66,626	...	...	...	66,626
Office of the Correctional Investigator	2,176	331	10	308	3	2	18	...	22	...	...	1	2,871	...	...	...	2,871
Royal Canadian Mounted Police	2,017,952	166,810	1,668	241,350	72,335	73,009	93,773	46,829	201,468	64,555	...	67,533	3,047,282	1,063,233	23,754	1,086,987	1,960,295
Royal Canadian Mounted Police External Review Committee	679	22	17	102	7	...	24	...	22	...	...	...	873	...	...	...	873
Royal Canadian Mounted Police Public Complaints Commission	3,423	191	144	804	35	16	106	...	147	...	...	...	4,866	...	...	...	4,866
Total Ministry	4,193,317	260,315	6,895	684,343	86,460	120,258	225,702	139,834	339,032	305,594	...	275,408	6,637,158	1,089,759	90,342	1,180,101	5,457,057

TABLE 3

Ministerial Expenditures by Standard Object—Concluded (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments ⁽⁵⁾ (12)	Less: revenues netted against expenditures			Total ministerial net expenditures	
														Total gross expenditures (1)-(12)	External revenues	Internal revenues		Total
27	Transport Department	411,614	40,491	5,107	116,119	4,495	42,484	17,038	5,119	43,406	420,325	...	825,590	1,931,788	289,860	33,736	323,596	1,608,192
	Canadian Transportation Agency	22,775	1,075	353	1,501	172	301	255	...	719	...	...	25	27,176	...	...	...	27,176
	Transportation Appeal Tribunal of Canada	705	156	6	332	25	2	33	...	10	...	...	2	1,271	...	...	...	1,271
	Total Ministry	435,094	41,722	5,466	117,952	4,692	42,787	17,326	17,326	5,119	44,135	420,325	...	825,617	1,960,235	289,860	33,736	323,596	1,636,639
28	Treasury Board																	
	Secretariat	1,701,035	3,922	1,145	35,512	706	1,588	1,268	...	5,032	614	...	630	1,751,452	...	176,379	176,379	1,575,073
	Canada School of Public Service (Canadian Centre for Management Development)	46,477	2,671	1,228	21,667	1,697	793	1,442	...	3,291	164	...	18	79,448	...	...	...	79,448
	Public Service Human Resources Management Agency of Canada	58,226	2,483	1,168	13,310	485	642	749	...	1,568	16,082	...	(730)	93,983	...	...	...	93,983
	Total Ministry	1,805,738	9,076	3,541	70,489	2,888	3,023	3,459	...	9,891	16,860	...	(82)	1,924,883	...	176,379	176,379	1,748,504
29	Veterans Affairs	243,996	34,381	2,506	297,151	8,697	11,970	209,208	15,986	6,860	1,863,076	...	1,533	2,695,364	...	...	...	2,695,364
30	Western Economic Diversification	31,972	3,445	575	7,113	839	163	692	...	983	266,217	...	132	312,131	...	...	...	312,131
	Total ministerial net expenditures	27,699,761	2,468,920	271,469	6,644,790	1,555,648	2,475,856	2,480,804	779,458	3,603,454	90,414,854	33,869,590	7,528,169	179,792,773	3,044,340	3,908,600	6,952,940	172,839,833

Notes: If no amount is shown, either the expenditures were less than \$500 or none were reported.

⁽¹⁾ Additional details are provided in Section 4 of Volume III.⁽²⁾ Additional details are provided in Section 5 of Volume III.⁽³⁾ Additional details are provided in Section 6 of Volume III.⁽⁴⁾ Additional details are provided in Section 7 of Volume III.⁽⁵⁾ Additional details are provided in Section 8 of Volume III.

TABLE 3a

Reconciliation of External Expenditures by Standard Object to Expenses

Table 3a reconciles total ministerial net expenditures (Table 3) with total external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenses and internal revenues netted against expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Tax credits and repayments	Less:			TOTAL EXTERNAL EXPENSES
						TOTAL EXPENSES	Internal expenses	Internal revenues netted against expenses	
Transfer payments	90,414,854	14,934,164	4,225,676	...	8,687,760	118,262,454	...	...	118,262,454
Crown corporations	...	...	...	8,274,356	...	8,274,356	...	...	8,274,356
Personnel	27,699,761	(348,024)	482,783	...	...	27,834,520	...	...	27,834,520
Transportation and communications	2,468,920	...	(23,066)	...	...	2,445,854	30,714	211,393	2,203,747
Information	271,469	...	(3,824)	...	...	267,645	2,619	18,024	247,002
Professional and special services	6,644,790	...	(209,668)	...	...	6,435,122	212,718	1,464,044	4,758,360
Rentals	1,555,648	...	(36,878)	...	...	1,518,770	68,789	473,442	976,539
Repair and maintenance	2,475,856	...	(457,527)	...	...	2,018,329	52,248	359,601	1,606,480
Utilities, materials and supplies	2,480,804	...	(63,431)	...	...	2,417,373	9,557	65,780	2,342,036
Acquisition of land, buildings and works	779,458	...	(779,458)	...	...	...	...	...	...
Acquisition of machinery and equipment	3,603,454	...	(3,603,454)	...	...	...	...	...	...
Public debt charges	33,869,590	(981,034)	1,229,371	...	...	34,117,927	...	...	34,117,927
Other subsidies and payments	7,528,169	136,631	2,982,043	(5,270,117)	...	5,376,726	2,012	13,838	5,360,876
Amortization expenses	...	...	3,221,622	473,868	...	3,695,490	...	...	3,695,490
Loss on disposal of assets	...	...	188,374	159,194	...	347,568	...	...	347,568
Total gross	179,792,773	13,741,737	7,152,563	3,637,301	8,687,760	213,012,134	378,657	2,606,122	210,027,355
Other items:									
Employment Insurance Account	...	1,451,972	...	...	...	1,451,972	149,494	1,302,478	...
Less:									
Revenues netted against expenses—									
External revenues	3,044,340	...	...	...	...	3,044,340	...	...	3,044,340
Internal revenues	3,908,600	...	...	...	...	3,908,600	...	...	...
Revenues of Consolidated Crown corporations	...	...	...	1,505,951	...	1,505,951	...	...	1,505,951
Tax credits and repayments	...	...	...	...	8,687,760	8,687,760	...	...	8,687,760
Total net	(6,952,940)	1,451,972	...	(1,505,951)	(8,687,760)	(15,694,679)	149,494	(2,606,122)	(13,238,051)
	172,839,833	15,193,709	7,152,563	2,131,350	...	197,317,455	528,151	...	196,789,304

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 4

Ministerial Revenues

Table 4 presents revenues for each ministry. The "Total ministerial revenues" column represents revenues from all sources. This column represents tax and other revenues from both external and internal sources. It discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total ministerial revenues with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾	
2	Agriculture and Agri-Food							
	Department	...	4,989	24,019	38,688	2,377	6,989	77,062
	Canadian Food Inspection Agency	...	...	...	55,095	458	869	56,422
	Canadian Grain Commission	...	...	...	35,919	8	...	35,927
	Total Ministry	...	4,989	24,019	129,702	2,843	7,858	169,411
3	Atlantic Canada Opportunities Agency							
	Department	...	81	4,574	1	16	56,855	61,527
	Total Ministry	...	81	4,574	1	16	56,855	61,527
4	Canada Customs and Revenue Agency							
	Department	141,181,941	63,400	5,640	169,130	123	2,584,139	144,004,373
	Total Ministry	141,181,941	63,400	5,640	169,130	123	2,584,139	144,004,373
5	Canadian Heritage							
	Department	...	...	8,286	4,211	20	60,519	73,036
	Canadian Radio-television and Telecommunications Commission	...	...	29	155,415	...	213	155,657
	Library and Archives of Canada	...	...	244	392	94	25	755
	National Battlefields Commission	...	...	...	...	...	1,544	1,544
	National Film Board	...	...	...	8,176	...	...	8,176
	Public Service Commission	...	...	480	4,787	...	43	5,310

6	Public Service Staff Relations Board	...	...	14	...	...	...	14	14
	Status of Women—Office of the Co-ordinator	...	...	6	...	...	...	6	6
	Total Ministry	...	...	9,059	172,981	114	62,344	244,498	244,498
6	Citizenship and Immigration	...	...	...	...	...	...	...	...
	Department	...	893	7,012	498,511	36	97	506,549	506,549
	Immigration and Refugee Board of Canada	...	...	135	...	2	1	138	138
7	Total Ministry	...	893	7,147	498,511	38	98	506,687	506,687
7	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...	...	...
	of Quebec	...	...	3,019	...	21	86,217	89,257	89,257
8	Environment	...	...	...	...	...	...	...	...
	Department	...	...	4,195	82,219	426	800	87,640	87,640
	Canadian Environmental Assessment Agency	...	...	4	1,090	1	1	1,096	1,096
9	Total Ministry	...	...	...	...	...	...	...	...
	Parks Canada Agency	...	...	...	...	...	85,146	85,146	85,146
	Total Ministry	...	...	4,199	83,309	427	85,947	173,882	173,882
9	Finance	...	...	...	...	...	...	...	...
	Department	...	3,960,639	780	401	10	2,793,190	6,755,020	6,755,020
	Auditor General	...	...	295	...	10	813	1,118	1,118
10	Fisheries and Oceans	...	...	...	...	...	...	...	...
	Canadian International Trade Tribunal	...	...	1	...	1	...	2	2
	Financial Consumer Agency of Canada	...	...	...	7,248	...	...	7,248	7,248
11	Foreign Affairs and International Trade (Foreign Affairs)	...	...	...	...	...	...	...	...
	Department	...	425	4,100	244,224	2,289	39,768	290,806	290,806
	Canadian International Development Agency	...	2,707	12,684	71	2	77,131	92,595	92,595
12	Total Ministry	...	...	...	...	...	...	...	...
	International Joint Commission	...	...	27	...	...	616	643	643
	Total Ministry	...	3,132	16,811	244,295	2,291	117,515	384,044	384,044
12	Foreign Affairs and International Trade (International Trade)	...	...	...	...	...	...	...	...
	Department	...	...	2,450	1,140	...	21,127	24,717	24,717
	Export Development Canada	...	61,759	...	...	...	2,471	64,230	64,230
13	Total Ministry	...	...	...	...	...	...	...	...
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	19	19	19
	Total Ministry	...	61,759	2,450	1,140	...	23,617	88,966	88,966

TABLE 4

Ministerial Revenues—Continued

(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾	
13	Governor General	...	...	...	...	3	156	159
14	Health							
	Department	...	...	45,565	65,545	222	60	111,392
	Canadian Institutes of Health Research	...	...	3,942	...	...	11	3,953
	Hazardous Materials Information Review Commission	...	...	175	408	...	...	583
	Patented Medicine Prices Review Board	...	...	9	3,026	1	...	3,036
	Total Ministry	...	...	49,691	68,979	223	71	118,964
15	Human Resources and Skills Development							
	Department	...	275,717	9,187	2,078	50	87,350	374,382
	Canada Industrial Relations Board	...	...	2	1	1	...	4
	Canada Mortgage and Housing Corporation	...	463,996	2,245	...	...	24,243	490,484
	Canadian Centre for Occupational Health and Safety	...	...	...	3,750	...	...	3,750
	Total Ministry	...	739,713	11,434	5,829	51	111,593	868,620
16	Human Resources Development (Social Development)	...	13	2,929	142	174	95,539	98,797
17	Indian Affairs and Northern Development	...	124,357	40,485	160,071	95	13,219	338,227
18	Industry							
	Department	...	15,243	17,747	630,680	290	119,137	783,097
	Canadian Space Agency	...	...	1,321	4,159	13	21	5,514
	Copyright Board	...	...	1	...	...	...	1
	National Research Council of Canada	...	...	6,401	79,955	221	3,500	90,077
	Natural Sciences and Engineering Research Council	...	...	1,090	...	1	2	1,093
	Social Sciences and Humanities Research Council	...	...	1,145	...	...	1	1,146
	Statistics Canada	...	...	11	83,626	7	899	84,543
	Total Ministry	...	15,243	27,716	798,420	532	123,560	965,471

Ministerial Revenues—Concluded
(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues	
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾		
25	Public Works and Government Services	...	...	18,069	2,173,597	206	59,118	2,250,990	2,250,990
26	Solicitor General (Public Safety and Emergency Preparedness)								
	Department	...	...	6,254	...	...	10	6,264	6,264
	Canada Border Services Agency	25,125,207	...	1,461	19,055	167	62,724	83,407	25,208,614
	Canadian Firearms Centre	...	...	53	11,238	1	2	11,294	11,294
	Canadian Security Intelligence Service	...	...	941	1,741	724	50	3,456	3,456
	Correctional Service	...	...	3,123	88,654	673	558	93,008	93,008
	National Parole Board	...	...	32	539	32	...	603	603
	Office of Indian Residential Schools Resolution of Canada	...	...	499	...	...	1,000	1,499	1,499
	Royal Canadian Mounted Police	...	13	3,883	1,166,543	6,062	...	1,176,501	1,176,501
	Total Ministry	25,125,207	13	16,246	1,287,770	7,659	64,344	1,376,032	26,501,239
27	Transport								
	Department	...	11,472	6,713	386,355	1,170	3,030	408,740	408,740
	Canadian Transportation Agency	...	...	28	1	3	51	83	83
	Total Ministry	...	11,472	6,781	386,356	1,173	3,081	408,863	408,863
28	Treasury Board								
	Secretariat	...	...	771	2,194	...	12,291	15,256	15,256
	Canada School of Public Service (Canadian Centre for Management Development)	...	...	...	27,271	...	10	27,281	27,281
	Public Service Human Resources Management Agency of Canada	...	...	9	...	...	2	11	11
	Total Ministry	...	...	780	29,465	...	12,303	47,548	42,548

29	Veterans Affairs	...	4	14,749	20,275	59	4,124	39,211	39,211
30	Western Economic Diversification	...	...	3,554	...	25	19,127	22,706	22,706
	Total ministerial revenues	166,307,148	4,991,395	363,625	7,170,907	37,790	6,502,962	19,066,679	185,373,827

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.
 (1) Additional details are provided in Section 11 of Volume III. It includes return on investments for \$741,342, Crown corporation revenues for \$2,422,445, Exchange Fund Account for \$1,758,068 and International Monetary Fund for \$69,541. The total amount includes \$1,827,609 related to foreign exchange revenues (\$1,758,068 for Exchange Fund Account and \$69,541 for International Monetary Fund), and \$2,422,445 related to enterprise Crown corporations which have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Table 4a of this volume.

(2) Details of Sales of goods and services are presented in Table 4b of this volume.

(3) Includes domestic coinage for \$110,569 and net gain on exchange for \$70,190. The amount of \$70,190 has been reclassified to foreign exchange revenues in Table 4a of this volume.

TABLE 4a

Recapitulation of External Revenues

Table 4a reconciles total ministerial revenues (Table 4) with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of other revenues, the elimination of internal revenues, the revenues of Crown corporations and tax credits and repayments.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Internal revenues ⁽¹⁾	Tax credits and repayments	Crown corporations	TOTAL EXTERNAL REVENUES
TAX REVENUES—							
Income tax—							
Personal	89,934,197	...	...	(101,000)	8,687,760	...	98,520,957
Corporate	29,955,402	...	...	...	...	...	29,955,402
Other income tax revenues	3,560,166	...	...	...	...	...	3,560,166
	123,449,765	...	...	(101,000)	8,687,760	...	132,036,525
Other taxes and duties—							
Goods and services tax	29,758,186	...	...	...	...	...	29,758,186
Energy taxes—							
Excise tax — Gasoline	4,013,957	...	...	...	...	...	4,013,957
Excise tax — Aviation gasoline and diesel fuel	1,040,363	...	...	...	...	...	1,040,363
	5,054,320	...	...	...	...	...	5,054,320
Customs import duties	3,091,209	...	...	...	...	...	3,091,209
Other excise taxes and duties—							
Excise duties	4,335,433	...	...	...	...	...	4,335,433
Air travellers security charge	383,201	...	...	...	...	...	383,201
Miscellaneous excise taxes and duties	235,034	...	...	...	...	...	235,034
	4,953,668	...	...	...	...	...	4,953,668
	42,857,383	...	...	...	...	...	42,857,383
TOTAL TAX REVENUES	166,307,148	...	...	(101,000)	8,687,760	...	174,893,908
EMPLOYMENT INSURANCE PREMIUMS	...	17,306,782	...	...	...	...	17,306,782

TABLE 4b

Sales of goods and services

Table 4b presents details of revenues from the sales of goods and services for each ministry. Revenues include those from internal and external sources.
(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
2 Agriculture and Agri-Food Department							
Canadian Food Inspection Agency	4,625	5,337	25,196	431	308	2,791	38,688
Canadian Grain Commission	...	42	54,778	...	...	275	55,095
	...	...	30,146	5,767	28	(22)	35,919
Total Ministry	4,625	5,379	110,120	6,198	336	3,044	129,702
3 Atlantic Canada Opportunities Agency	...	...	...	...	...	1	1
4 Canada Customs and Revenue Agency	142	166	150,401	17,050	341	1,030	169,130
5 Canadian Heritage Department							
Canadian Radio-television and Telecommunications Commission	...	19	...	3,705	160	327	4,211
Library and Archives of Canada	106,968	...	48,447	...	...	...	155,415
National Film Board	2,901	...	...	...	363	29	392
Public Service Commission	...	...	...	4,787	5,386	(111)	8,176
	...	...	...	...	...	...	4,787
Total Ministry	109,869	19	48,447	8,492	5,909	245	172,981
6 Citizenship and Immigration Department							
	184,208	...	314,047	...	68	188	498,511
Total Ministry	184,208	...	314,047	...	68	188	498,511
8 Environment Department							
Canadian Environmental Assessment Agency	...	1,118	5,725	27,137	45,701	2,538	82,219
	...	...	...	1,088	2	...	1,090
Total Ministry	...	1,118	5,725	28,225	45,703	2,538	83,309

Department	...	...	...	...	80	321	401
Financial Consumer Agency of Canada	...	...	7,157	...	...	91	7,248
Office of the Superintendent of Financial Institutions	...	...	70,982	7,628	1	365	78,976
Total Ministry	...	...	78,139	7,628	81	777	86,625
10 Fisheries and Oceans	49,140	...	...	43,437	2,196	...	94,773
11 Foreign Affairs and International Trade (Foreign Affairs)							
Department	166,853	6,561	60,817	6,388	...	3,605	244,224
Canadian International Development Agency	...	...	...	...	...	71	71
Total Ministry	166,853	6,561	60,817	6,388	...	3,676	244,295
12 Foreign Affairs and International Trade (International Trade)							
Department	...	...	...	1,147	...	(7)	1,140
Total Ministry	...	...	...	1,147	...	(7)	1,140
14 Health							
Department	21,826	485	19,161	16,838	190	7,045	65,545
Hazardous Materials Information Review Commission	...	...	...	...	...	408	408
Patented Medicine Prices Review Board	...	...	...	...	...	3,026	3,026
Total Ministry	21,826	485	19,161	16,838	190	10,479	68,979
15 Human Resources and Skills Development							
Department	...	...	...	2,078	...	...	2,078
Canada Industrial Relations Board	...	...	...	...	1	...	1
Canadian Centre for Occupational Health and Safety	...	...	...	...	3,763	(13)	3,750
Total Ministry	...	...	...	2,078	3,764	(13)	5,829
16 Human Resources Development (Social Development)							
Department	...	...	...	137	...	5	142
17 Indian Affairs and Northern Development							
Department	159,986	...	...	85	...	...	160,071
Total Ministry	159,986	...	...	85	...	...	160,071

TABLE 4b

Sales of goods and services—Concluded
(in thousands of dollars)

		Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
18	Industry							
	Department	256,872	...	47,464	10,304	320	315,720	630,680
	Canadian Space Agency	3,107	...	...	1,052	...	...	4,159
	National Research Council of Canada	4,858	2,858	...	1,528	11,440	59,271	79,955
	Statistics Canada	...	...	...	...	83,626	...	83,626
	Total Ministry	264,837	2,858	47,464	12,884	95,386	374,991	798,420
19	Justice							
	Department	...	...	7,140	...	...	...	7,140
	Commissioner for Federal Judicial Affairs	...	...	...	219	...	...	219
	Courts Administration Service	...	...	1,557	...	264	...	1,821
	Supreme Court of Canada	...	1	...	...	18	112	131
	Total Ministry	...	1	8,697	219	282	112	9,311
20	National Defence							
	Department	...	112,841	148	230,692	67,597	252	411,530
	Total Ministry	...	112,841	148	230,692	67,597	252	411,530
21	Natural Resources							
	Department	123,086	750	925	23,987	9,629	88,810	247,187
	Canadian Nuclear Safety Commission	...	...	47,285	...	...	...	47,285
	National Energy Board	1	...	42,758	...	...	13	42,772
	Northern Pipeline Agency	30	...	324	...	...	...	354
	Total Ministry	123,117	750	91,292	23,987	9,629	88,823	337,598
23	Parliament							
	House of Commons	...	...	...	...	...	132	132
	Library of Parliament	...	...	...	...	808	...	808
	Total Ministry	...	...	...	...	808	132	940

Total Ministry	...	...	...	...	...	...	...	...
25 Public Works and Government Services	...	399,442	105,376	1,645,078	13,082	10,619	2,173,597	
26 Solicitor General (Public Safety and Emergency Preparedness)	1,928	5	5,378	11,573	30	141	19,055	
Canada Border Services Agency	...	...	11,238	...	...	...	11,238	
Canadian Firearms Centre	...	64	1,242	...	...	435	1,741	
Canadian Security Intelligence Service	...	622	...	21,343	60,845	5,844	88,654	
Corrections Service	...	...	...	539	...	...	539	
National Parole Board	...	...	4	1,165,814	...	725	1,166,543	
Royal Canadian Mounted Police	...	...	...	...	...	...	...
Total Ministry	1,928	691	17,862	1,199,269	60,875	7,145	1,287,770	
27 Transport Department	8,616	305,403	17,135	54,823	634	(256)	386,355	
Canadian Transportation Agency	...	...	...	...	1	...	1	
Total Ministry	8,616	305,403	17,135	54,823	635	(256)	386,356	
28 Treasury Board Secretariat	...	...	...	...	...	2,194	2,194	
Canada School of Public Service (Canadian Centre for Management Development)	...	...	...	27,271	...	...	27,271	
Total Ministry	...	...	...	27,271	...	2,194	29,465	
29 Veterans Affairs	...	...	...	20,275	...	...	20,275	
Total ministerial revenues	1,095,147	835,714	1,074,831	3,352,201	306,886	506,128	7,170,907	

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
2 Agriculture and Agri-Food											
3,671	2,110,846	1,842,296	(377,738)	3,579,075		Department	3,343,433	231,832	...	3,810	4,691,856
...	3,211	...	47	3,258		Canadian Dairy Commission	3,258	...	...	...	3,218
25	476,880	130,803	(11,879)	595,829		Canadian Food Inspection Agency	560,400	35,404	...	25	468,071
21,404	21,293	891	255	43,843		Canadian Grain Commission	29,547	613	...	13,683	28,577
25,100	2,612,230	1,973,990	(389,315)	4,222,005		Total Ministry	3,936,638	267,849	...	17,518	5,191,722
3 Atlantic Canada Opportunities Agency											
4	476,552	...	(218)	476,338		Department	450,305	26,024	...	9	437,565
...	12,645	...	5	12,650		Enterprise Cape Breton Corporation	12,650	...	...	...	28,295
4	489,197	...	(213)	488,988		Total Ministry	462,955	26,024	...	9	465,860
4 Canada Customs and Revenue Agency											
217,625	3,232,151	(12,110)	(211,985)	3,225,681		Department	3,050,977	9,329	...	165,375	3,750,167
...	197,210	...	...	197,210		Canada Post Corporation	197,210	...	...	...	222,210
217,625	3,429,361	(12,110)	(211,985)	3,422,891		Total Ministry	3,248,187	9,329	...	165,375	3,972,377
5 Canadian Heritage											
7	1,127,097	150,615	(7,182)	1,270,537		Department	1,263,813	6,715	...	9	1,120,178
...	151,031	3,354	574	154,959		Canada Council for the Arts	154,958	1	...	...	153,420
...	1,034,311	...	36,217	1,070,528		Canadian Broadcasting Corporation	1,036,528	34,000	...	...	1,066,311
...	94,736	1,599	2,183	98,518		Canadian Museum of Civilization	98,518	...	...	...	102,194
...	61,122	...	589	61,711		Canadian Museum of Nature	61,626	85	...	...	42,875
...	6,120	500	(165)	6,455		Canadian Radio-television and Telecommunications Commission	6,416	39	...	...	8,191
...	...	17,340	97,229	114,569		Library and Archives of Canada	113,210	1,327	...	32	102,318
25	55,894	...	(55,919)	...		National Archives of Canada	...	...	...	...	...
...	31,497	877	1,086	33,460		National Arts Centre Corporation	33,460	...	...	...	31,032
...	8,687	106	211	9,004		National Battlefields Commission	8,855	149	...	...	8,911
...	131,571	...	1,956	133,527		National Capital Commission	101,667	31,860	...	...	114,377
3,319	63,682	3,104	1,776	71,881		National Film Board	64,910	1,956	...	5,015	67,313

...	44,585	...	808	45,393	National Gallery of Canada	45,393	...	...	44,982
5	40,567	...	(40,572)	...	National Library	...	...	...	...
...	29,653	149	839	30,641	National Museum of Science and Technology	30,641	...	...	36,280
9,725	147,409	3,729	(65,569)	95,294	Public Service Commission	91,867	3,427	...	140,293
...	6,355	3,301	65	9,721	Public Service Staff Relations Board	8,957	764	...	7,406
...	...	694	...	694	Public Service Staffing Tribunal	...	694	...	...
...	23,853	16	(2)	23,867	Status of Women—Office of the Co-ordinator	23,034	833	...	23,837
...	129,674	...	5	129,679	Telefilm Canada	128,279	1,400	...	127,861
13,081	3,187,844	185,384	(25,871)	3,360,438	Total Ministry	3,272,132	83,250	...	3,197,779
6 Citizenship and Immigration									
23	1,009,626	66,311	(151,731)	924,229	Department of Immigration and Refugee Board of Canada	882,774	41,419	...	36 1,027,454
...	121,104	15,200	280	136,584		125,897	10,687	...	122,843
23	1,130,730	81,511	(151,451)	1,060,813	Total Ministry	1,008,671	52,106	...	36 1,150,297
7 Economic Development Agency of Canada for the Regions of Quebec									
...	...	3,809	427,848	431,657		333,130	98,506	...	21 385,323
8 Environment									
115	805,234	62,641	111,969	979,959	Department of Canadian Mortgage and Housing Corporation	926,689	53,034	...	236 1,007,547
...	2,222,209	...	(2,222,209)	...	Canadian Environmental Assessment Agency	...	...	...	...
...	17,883	1,186	202	19,271	Office of Infrastructure of Canada	18,273	997	...	1 16,731
...	424,105	...	(424,105)	...	Parks Canada Agency	...	...	...	...
47,842	456,538	8,191	36,699	549,270		518,303	...	...	30,967 511,953
47,957	3,925,969	72,018	(2,497,444)	1,548,500	Total Ministry	1,463,265	54,031	...	31,204 1,536,231
9 Finance									
151,668	69,009,637	(2,566,134)	7,247,177	73,842,348	Department of Finance	72,969,307	733,366	...	139,675 69,229,710
3	72,756	2,892	(556)	75,095	Auditor General	71,964	3,120	...	11 71,762
2	9,815	230	48	10,095	Canadian International Trade Tribunal	...	27	...	...
...	...	...	6,867	6,867	Financial Consumer Agency of Canada	10,068	...	...	9,324
...	...	...	...	...	Financial Transactions and Reports Analysis Centre of Canada	6,867	...	...	6,013
8	31,932	69	892	32,901	Office of the Superintendent of Financial Institutions	31,020	1,881	...	...
65,132	712	...	38	65,882		11,504	25	...	54,353 4,498
216,813	69,124,852	(2,562,943)	7,254,466	74,033,188	Total Ministry	73,100,730	738,419	...	194,039 69,353,099
10 Fisheries and Oceans									
573	1,470,799	84,251	2,412	1,558,035		1,472,577	84,776	...	682 1,425,539
11 Foreign Affairs and International Trade (Foreign Affairs)									
14,698	1,728,234	183,590	(37,640)	1,888,882	Department of Canadian International Development Agency	1,665,034	210,348	...	13,500 1,746,058
1	2,654,981	579,792	70,221	3,304,995	International Development Research Centre	3,252,122	52,871	...	2 2,563,587
...	119,086	...	6	119,092	International Joint Commission	119,086	6	...	110,278
...	7,984	127	160	8,271		7,986	285	...	10,261
14,699	4,510,285	763,509	32,747	5,321,240	Total Ministry	5,044,228	263,510	...	13,502 4,430,184

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—Continued
(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers ²	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
12 Foreign Affairs and International Trade (International Trade)											
...	168,376	68,402	(2,266)	234,512		Department	208,827	25,685	...	...	72
...	16,399	...	6	16,405		Canadian Commercial Corporation	16,399	6	...	...	16,274
...	50,000	...	198,803	248,803		Export Development Canada	248,803	...	...	...	167,487
...	2,972	106	(63)	3,015		NAFTA Secretariat, Canadian Section	1,647	1,368	...	...	2,119
...	237,747	68,508	196,480	502,735		Total Ministry	475,676	27,059	...	...	185,952
13 Governor General											
...	18,764	...	(170)	18,594			18,358	236	...	...	19,332
14 Health											
151	3,166,300	207,790	114,264	3,488,505		Department	3,403,333	85,021	...	151	4,093,703
...	751,602	6,501	(186)	757,917		Canadian Institutes of Health Research	747,972	9,945	...	...	686,217
...	...	...	...	...		Hazardous Materials Information Review	...	...	...	...	...
...	3,582	234	(48)	3,768		Commission	3,521	247	...	...	3,735
...	5,301	50	(60)	5,291		Patented Medicine Prices Review Board	4,998	293	...	...	4,290
151	3,926,785	214,575	113,970	4,255,481		Total Ministry	4,159,824	95,506	...	151	4,787,945
15 Human Resources and Skills Development											
...	1,993,422	106,957	(40,405)	2,059,974		Department	1,876,011	183,931	...	32	2,070,055
...	12,220	1,226	(265)	13,181		Canada Industrial Relations Board	12,439	742	...	...	12,934
...	...	...	2,222,209	2,222,209		Canada Mortgage and Housing Corporation	2,073,943	148,266	...	...	2,091,821
...	1,840	...	32	1,872		Canadian Artists and Producers Professional Relations Tribunal	1,430	442	...	...	1,468
...	4,032	181	216	4,429		Canadian Centre for Occupational Health and Safety	4,369	60	...	...	4,019
...	2,011,514	108,364	2,181,787	4,301,665		Total Ministry	3,968,192	333,441	...	32	4,180,297
16 Human Resources Development (Social Development)											
167	28,553,961	(39,788)	74,436	28,588,776			28,559,969	28,568	...	239	27,506,408
17 Indian Affairs and Northern Development											
32,142	5,760,763	103,868	16,036	5,912,809		Department	5,601,450	279,404	...	31,955	5,459,468
...	973	24	...	997		Canadian Polar Commission	977	20	...	...	972
32,142	5,761,736	103,892	16,036	5,913,806		Total Ministry	5,602,427	279,424	...	31,955	5,460,440

89,577	1,477,756	77,924	7,472	1,652,729	18	Industry	Department	1,376,585	154,131	...	122,013	1,921,452
18	322,920	4,398	51	327,387	...	Canadian Space Agency	...	286,047	41,333	...	7	280,653
...	78,821	...	8	78,829	...	Canadian Tourism Commission	...	78,823	6	...	...	100,300
...	1,648	73	(23)	1,700	...	Competition Tribunal	...	1,514	186	...	...	1,882
...	2,539	108	(72)	2,575	...	Copyright Board	...	2,268	307	...	...	2,440
11	428,091	...	(428,102)	...	...	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...
26,698	695,377	20,384	30,709	773,168	...	National Research Council of Canada	...	712,638	18,066	...	42,464	705,485
...	810,597	...	607	811,204	...	Natural Resources and Engineering Research Council	...	803,050	8,154	...	...	732,580
2	506,364	19,400	815	526,581	...	Social Sciences and Humanities Research Council	...	519,410	7,171	...	...	457,112
...	6,924	...	5	6,929	...	Standards Council of Canada	...	6,929	...	...	...	7,041
...	415,132	44,816	15,228	475,176	...	Statistics Canada	...	462,753	12,423	...	...	428,066
116,308	4,746,169	167,103	(373,302)	4,656,278	...	Total Ministry	...	4,250,017	241,777	...	164,484	4,637,011
20	1,004,788	14,724	(12,311)	1,007,221	19	Justice	Department	942,955	64,261	...	5	993,420
...	20,723	1,800	93	22,616	...	Canadian Human Rights Commission	...	20,941	1,675	...	...	22,225
...	4,278	803	(23)	5,058	...	Canadian Human Rights Tribunal	...	4,196	862	...	...	4,314
...	337,557	1,165	5,823	344,545	...	Commissioner for Federal Judicial Affairs	...	343,676	869	...	...	331,094
25	54,303	2,226	(287)	56,267	...	Courts Administration Service	...	55,411	856	...	...	54,414
...	3,150	147	26	3,323	...	Law Commission of Canada	...	3,228	95	...	...	3,613
7	9,868	6,851	1,118	17,844	...	Offices of the Information and Privacy Commissioners of Canada	...	17,258	586	...	...	16,560
23	27,151	928	(53)	28,049	...	Supreme Court of Canada	...	26,704	1,345	...	...	27,499
75	1,461,818	28,644	(5,614)	1,484,923	...	Total Ministry	...	1,414,369	70,549	...	5	1,453,139
5,138	13,287,516	829,103	20,822	14,142,579	20	National Defence	Department	13,922,518 ⁽¹⁾	215,403	...	4,658	13,185,615
...	8,555	...	(293)	8,262	...	Canadian Forces Grievance Board	...	6,784	1,478	...	...	6,513
...	4,211	...	(147)	4,064	...	Military Police Complaints Commission	...	2,985	1,079	...	...	3,566
5,138	13,300,282	829,103	20,382	14,154,905	...	Total Ministry	...	13,932,287	217,960	...	4,658	13,195,694
12,101	1,092,925	263,208	124,430	1,492,664	21	Natural Resources	Department	1,312,885	167,792	...	11,987	1,215,770
...	127,838	35,000	11	162,849	...	Atomic Energy of Canada Limited	...	162,838	11	...	...	178,772
...	65,375	9,589	645	75,609	...	Canadian Nuclear Safety Commission	...	73,181	2,425	...	3	67,581
...	60,205	...	6	60,211	...	Cape Breton Development Corporation	...	60,200	11	...	...	62,800
7	35,535	3,272	178	38,992	...	National Energy Board	...	38,083	909	...	...	35,190
...	1,363	63	(75)	1,351	...	Northern Pipeline Agency	...	496	855	...	...	204
12,108	1,383,241	311,132	125,195	1,831,676	...	Total Ministry	...	1,647,683	172,003	...	11,990	1,560,317
...	...	103,181	430,632	533,813	22	Office of Infrastructure of Canada	...	250,368	283,445	...	...	96,283

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—Concluded
(in thousands of dollars)

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
...	73,552	1,740	(616)	74,676	23	Parliament	70,652	4,024	...	...	...	72,191
...	346,563	36,716	(2,850)	380,429		The Senate	366,703	13,726	...	...	...	333,133
...	30,438	...	(638)	29,780		Library of Parliament	29,537	243	...	...	...	28,162
...	...	3,719	289	4,008		Office of the Ethics Commissioner	3,875	133	...	...	...	...
...	450,553	42,175	(3,835)	488,893		Total Ministry	470,767	18,126	...	...	...	433,486
25	141,734	57,222	(20,445)	178,536	24	Privy Council	164,534	13,984	...	...	18	151,200
14	29,341	...	(29,355)	...		Department	...	...	...	...	...	...
...	6,352	...	(66)	6,286		Canada School of Public Service (Canadian Centre for Management Development)	5,584	702	...	...	...	5,261
25	30,055	1,897	234	32,211		Canadian Transportation Accident Investigation and Safety Board	32,199	12	...	...	...	32,057
...	50,175	225,600	(772)	275,003		Chief Electoral Officer	273,640	1,363	...	...	...	109,752
2	18,528	775	(295)	19,010		Commissioner of Official Languages	18,296	713	...	...	1	18,212
...	5,077	...	(29)	5,048		National Round Table on the Environment and the Economy	4,714	334	...	...	...	4,888
...	99,817	...	(99,817)	...		Office of Indian Residential Schools Resolution of Canada	...	...	...	...	...	...
...	58,483	...	(58,483)	...		Public Service Human Resources Management Agency of Canada	...	...	...	...	...	...
...	2,471	294	(1)	2,764		Security Intelligence Review Committee	2,653	111	...	...	...	2,076
66	442,033	285,788	(209,029)	518,858		Total Ministry	501,620	17,219	...	...	19	323,446
388,560	2,410,952	224,330	47,940	3,071,782	25	Public Works and Government Services	2,396,068	266,763	...	...	408,951	2,439,298
...	414,016	5,709	2,897	422,622	26	Solicitor General (Public Safety and Emergency Preparedness)	365,306	57,316	...	...	...	118,437
...	666,746	28,039	431,775	1,126,560		Department	1,061,090	65,427	...	...	43	...
...	100,268	...	(673)	99,595		Canada Border Services Agency	92,809	6,785	...	...	1	101,582
3	269,911	12,419	7,448	289,781		Canadian Firearms Centre	278,597	11,184	...	...	...	268,145
10,134	1,571,271	42,596	12,696	1,636,697		Canadian Security Intelligence Service	1,582,562	39,884	...	...	...	1,526,103
6	33,848	7,627	(84)	41,397		Correctional Service	41,162	229	...	...	6	35,669

...	...	...	99,033	99,033	Office of Indian Residential Schools Reso-	...	...	...	77,366
...	...	...	128	3,118	lution of Canada	66,626	32,407	...	...
...	2,946	...	44	4	Office of the Correctional Investigator	2,871	247	...	2,791
1,647	1,841,100	145,002	(13,341)	1,974,408	Royal Canadian Mounted Police	1,960,295	11,467	...	1,894,353
...	...	...	...	...	Royal Canadian Mounted Police External	...	...	...	...
...	884	38	18	940	Review Committee	873	67	...	774
...	4,735	500	64	5,239	Royal Canadian Mounted Police Public	...	...	...	4,903
...	...	...	...	...	Complaints Commission	4,866	433	...	...
11,790	4,905,725	242,058	539,877	5,699,450	Total Ministry	5,457,057	225,446	16,947	4,030,123
2,076	1,647,213	99,024	(18,645)	1,729,668	27	Transport	...	...	...
...	3,337	167	28,215	3,337	Department	1,608,192	120,306	1,170	1,441,348
...	24,711	58	(27)	1,344	Canadian Transportation Agency	27,176	1,039	...	27,367
...	1,313	...	...	...	Transportation Appeal Tribunal of Canada	1,271	73	...	1,362
2,076	1,673,237	102,419	(18,505)	1,759,227	Total Ministry	1,636,639	121,418	1,170	1,470,077
7	2,497,482	365,770	(375,621)	2,487,638	28	Treasury Board	...	...	...
...	...	20,211	65,380	85,591	Secretariat	1,575,073	912,565	...	1,580,554
...	...	6,733	90,682	97,415	Canada School of Public Service (Canadian	79,448	2,368	3,775	34,466
7	2,497,482	392,714	(219,559)	2,670,644	Centre for Management Development)	93,983	3,432	...	64,355
...	2,787,721	15,255	4,100	2,807,076	Public Service Human Resources Manage-	1,748,504	918,365	3,775	1,679,375
...	390,806	4,327	(397)	394,736	ment Agency of Canada	2,695,364	111,707	5	2,582,924
1,104,463	166,841,793	3,793,199	7,361,618	179,101,073	Total Ministry	312,131	82,585	20	315,729
...	...	...	...	...	29	Veterans Affairs	...	...	...
...	...	...	...	...	30	Western Economic Diversification	...	...	...
...	...	...	...	...	Total Government	172,839,833	5,189,397	1,071,843	167,465,687

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

(1) This amount includes an overexpenditure of \$1,766 related to the grant—Civil pensions and annuities; Mr. R. P. Thompson.

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities				Disposition of authorities							
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					2	Agriculture and Agri-Food					
269,770	...	...	...	269,770		Canadian Dairy Commission	1,717	...	...	268,053	30,230
2,096,820	...	...	612,391	2,709,211		Farm Credit Canada	25,000	...	...	2,684,211	...
2,366,590	...	...	612,391	2,978,981		Total Ministry	26,717	...	...	2,952,264	30,230
					4	Canada Customs and Revenue Agency					
500,000	...	...	...	500,000		Canada Post Corporation	...	...	...	500,000	...
75,000	...	...	...	75,000		Royal Canadian Mint	...	...	...	75,000	...
575,000	...	...	...	575,000		Total Ministry	...	...	...	575,000	...
	10	...	...	10	5	Canadian Heritage Department	...	10	...	...	...
...	10	...	...	10		Total Ministry	...	10	...	...	...
67,506	...	...	...	67,506	6	Citizenship and Immigration Department	(551)	...	...	68,057	(1,031)
67,506	...	...	...	67,506		Total Ministry	(551)	...	...	68,057	(1,031)
	(190,200)	...	190,200	...	8	Environment Canada Mortgage and Housing Corporation	...	...	...	...	...
...	(190,200)	...	190,200	...		Total Ministry	...	...	...	...	...
118,983	132,275	...	114,818	366,076	9	Finance Department	271,927	...	...	94,149	294,862
6,000,000	...	...	...	6,000,000		Canada Deposit Insurance Corporation	...	...	...	6,000,000	...
6,118,983	132,275	...	114,818	6,366,076		Total Ministry	271,927	...	...	6,094,149	294,862

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry—Concluded
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates								Used in the previous year
43	...	...	...	26	Solicitor General (Public Safety and Emergency Preparedness)	...	...	...	43 (1)
43	...	...	...		Correctional Service	...	...	...	43 (1)
604,931	...	...	...		Total Ministry	(31)	...	...	604,962 (68)
42,236,577	2,765,119	(16,825)	18,086,202	29	Veterans Affairs	2,040,635	22,936	...	61,007,502
			63,071,073		Total Government				2,196,204

Note: If no amount is shown, either the loans, investments or advances were less than \$500 or none were reported.

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Total available for use	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers ⁽¹⁾					
...	1,362,731	223,693	(1,271)	1,585,153	1,317,401	267,752	...	1,241,967
25,100	1,249,499	1,750,297	(388,044)	2,636,852	2,619,237	97	...	3,949,755
25,100	2,612,230	1,973,990	(389,315)	4,222,005	3,936,638	267,849	...	5,191,722
2,366,590	...	...	612,391	2,978,981	26,717	...	...	2,952,264
								30,230

2 Agriculture and Agri-Food

Budgetary—Voted

Statutory

Non-budgetary—Statutory

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Continued
(in thousands of dollars)

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates										
...	480,306	...	209	480,515	3	Atlantic Canada Opportunities Agency Budgetary—Voted Statutory	454,491	26,024	452,004
4	8,891	...	(422)	8,473			8,464	...	...	9	13,856
4	489,197	...	(213)	488,988			462,955	26,024	...	9	465,860	
217,625	2,790,060	...	(141,412)	2,866,273	4	Canada Customs and Revenue Agency Budgetary—Voted Statutory	2,691,569	9,329	165,375	3,337,516
...	639,301	(12,110)	(70,573)	556,618			556,618	...	...	...	634,861
217,625	3,429,361	(12,110)	(211,985)	3,422,891			3,248,187	9,329	...	165,375	3,972,377	
575,000	575,000		Non-budgetary—Statutory	575,000	...
...	3,118,532	185,384	(6,867)	3,297,049	5	Canadian Heritage Budgetary—Voted Statutory	3,213,799	83,250	3,134,596
13,081	69,312	...	(19,004)	63,389			58,333	...	...	5,056	63,183
13,081	3,187,844	185,384	(25,871)	3,360,438			3,272,132	83,250	...	5,056	3,197,779	
...	10	10		Non-budgetary—Voted	...	10
...	1,057,498	81,511	(147,127)	991,882	6	Citizenship and Immigration Budgetary—Voted Statutory	939,787	52,095	1,066,538
23	73,232	...	(4,324)	68,931			68,884	11	...	36	83,759	
23	1,130,730	81,511	(151,451)	1,060,813			1,008,671	52,106	...	36	1,150,297	
67,506	67,506		Non-budgetary—Statutory	(551)	68,057	(1,031)	...
...	...	3,739	422,865	426,604	7	Economic Development Agency of Canada for the Regions of Quebec Budgetary—Voted Statutory	328,098	98,506	347,091
...	...	70	4,983	5,053			5,032	...	...	21	38,232
...	...	3,809	427,848	431,657			333,130	98,506	...	21	385,323	

8	47,842 115	3,726,740 199,229	72,018 ...	(2,604,784) 107,340	1,241,816 306,684	Environment Budgetary—Voted Statutory	1,156,819 306,446	54,031 ...	30,966 238	1,161,440 374,791
9	47,957 ...	3,925,969 (190,200)	72,018 ...	(2,497,444) 190,200	1,548,500 ...	Non-budgetary—Statutory	1,463,265 ...	54,031 ...	31,204 ...	1,556,231 ...
10	216,813 ...	69,124,852 2,780,148	(2,562,943) 231,392	7,254,466 (58,515)	74,033,188 2,953,025	Finance Budgetary—Voted Statutory	73,100,730 2,214,617	738,419 738,408	194,039 ...	69,353,099 2,109,154
11	6,118,983 ...	132,275 ...	...	(115,316) 6,135,942	6,118,983 6,366,076	Non-budgetary—Voted Statutory	41,793 271,927	...	6,094,149 ...	230,133 294,862
12	573 ...	1,470,799 ...	84,251 ...	2,412 1,558,035	30,000 ...	Fisheries and Oceans Budgetary—Voted Statutory	1,357,779 114,798	84,776 ...	...	1,310,206 115,333
13	14,699 ...	4,510,285 3,865	763,509 ...	32,747 (592,224)	5,321,240 8,386,315	Foreign Affairs and International Trade (Foreign Affairs) Budgetary—Voted Statutory	5,044,228 242,284	263,510 (492)	13,502 ...	3,991,506 438,678
14	43,158 8,974,698	3,066 ...	775 ...	775 (300,114)	8,665,448 ...	Non-budgetary—Voted Statutory	241,792 404	...	8,423,252 ...	97,135 ...
15	23,186,035 ...	1,487,000 ...	...	17,740,510 42,413,545	...	Foreign Affairs and International Trade (International Trade) Budgetary—Voted Statutory	475,676 211,744	27,059 ...	...	185,952 18,247
16	...	16,267 2,497	...	30 (200)	16,297 2,297	Governor General Budgetary—Voted Statutory	16,061 2,297	236 ...	...	17,062 2,270
17	...	18,764 ...	...	(170) 18,594	...	Non-budgetary—Statutory	18,358 428,913	236 ...	...	19,332 565,700

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Continued
(in thousands of dollars)

Source of authorities				Disposition of authorities								
Available from previous years	As shown in		Adjustments and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates										
...	3,801,318	214,575	16,410	4,032,303	14	Health Budgetary—Voted Statutory	3,936,842	95,461	...	...	3,977,684
151	125,467	...	97,560	223,178			222,982	45	151	810,261
151	3,926,785	214,575	113,970	4,255,481			4,159,824	95,506	151	4,787,945
...	...	...	...	...	15	Human Resources and Skills Development Budgetary—Voted Statutory	2,988,342	333,441	...	...	3,150,907
...	994,833	68,464	2,258,486	3,321,783			979,882	...	...	32	1,029,390
...	1,016,681	39,900	(76,699)	979,882			3,968,192	333,441	32	4,180,297
...	2,011,514	108,364	2,181,787	4,301,665	Non-budgetary—Statutory	1,025,516	(19)	...	...	1,154,995	
...	1,254,700	(17,600)	(211,603)	1,025,497	...	...	...	...	...	...
...	...	...	...	...	16	Human Resources Development (Social Development) Budgetary—Voted Statutory	563,357	28,566	...	...	490,782
167	507,021	79,612	5,290	591,923			27,996,612	2	239	27,015,626
167	28,046,940	(119,400)	69,146	27,996,853			28,559,969	28,568	239	27,506,408
...	28,553,961	(39,788)	74,436	28,588,776	...	...	...	...	...	...
...	...	...	...	...	17	Indian Affairs and Northern Development Budgetary—Voted Statutory	5,402,742	279,396	...	...	5,262,465
32,142	5,553,612	103,892	24,634	5,682,138			199,685	28	31,955	197,975
32,142	208,124	...	(8,598)	231,668			5,602,427	279,424	31,955	5,460,440
...	5,761,736	103,892	16,036	5,913,806	Non-budgetary—Voted	51,845	21,741	...	...	60,337	63,613
60,320	73,603	...	...	133,923	...	...	...	...	...	...	...
...	4,371,454	176,076	(378,042)	4,169,488	18	Industry Budgetary—Voted Statutory	3,927,727	241,761	...	...	3,742,440
116,308	374,715	(8,973)	4,740	486,790			322,290	16	164,484	894,571
116,308	4,746,169	167,103	(373,302)	4,656,278			4,250,017	241,777	164,484	4,637,011
1,950	800	...	...	2,750	Non-budgetary—Voted	...	...	...	...	1,950	...

...	1,034,290	28,644	2,618 (8,232)	1,065,552	19	Justice Budgetary—Voted Statutory	995,010 419,359	70,542 7	...	...	1,050,234
75	427,528	...	...	419,371					...	...	402,905
75	1,461,818	28,644	(5,614)	1,484,923			1,414,369	70,549	...	5	1,453,139
...	12,156,596	829,103	32,476 (12,094)	13,018,175	20	National Defence Budgetary—Voted Statutory	12,800,215 ⁽²⁾ 1,132,072	217,960 ...	...	...	12,135,269 1,060,425
5,138	1,143,686	...	...	1,136,730					...	4,658	
5,138	13,300,282	829,103	20,382	14,154,905			13,932,287	217,960	...	4,658	13,195,694
101,621	...	...	...	101,621		Non-budgetary—Voted	(6,370)	...	...	107,991	2,679
...	1,158,554	89,532	12,503	1,260,589	21	Natural Resources Budgetary—Voted Statutory	1,088,586 559,097	172,003 ...	...	...	992,656 567,661
12,108	224,687	221,600	112,692	571,087					...	11,990	
12,108	1,383,241	311,132	125,195	1,831,676			1,647,683	172,003	...	11,990	1,560,317
50,000	...	...	...	50,000		Non-budgetary—Voted	...	...	...	50,000	...
...	...	103,181	428,636 1,996	531,817 1,996	22	Office of Infrastructure of Canada Budgetary—Voted Statutory	248,372 1,996	283,445 ...	...	...	95,228 1,055
...	...	103,181	430,632	533,813			250,368	283,445	...	...	96,283
...	284,078	35,483	...	319,561	23	Parliament Budgetary—Voted Statutory	302,235 168,532	17,326 800	...	...	271,659 161,827
...	166,475	6,692	(3,835)	169,332					...	...
...	450,553	42,175	(3,835)	488,893			470,767	18,126	...	...	433,486
...	370,399	65,788	(193,833)	242,354	24	Privy Council Budgetary—Voted Statutory	225,137 276,483	17,217 2	...	...	206,518 116,928
66	71,634	220,000	(15,196)	276,504					...	19	
66	442,033	285,788	(209,029)	518,858			501,620	17,219	...	19	323,446
...	2,344,239	218,626	7,633	2,570,498	25	Public Works and Government Services Budgetary—Voted Statutory	2,310,795 85,273	259,703 7,060	...	...	2,318,351 120,947
388,560	66,713	5,704	40,307	501,284					...	408,951	
388,560	2,410,952	224,330	47,940	3,071,782			2,396,068	266,763	...	408,951	2,439,298
1,751	...	...	...	1,751		Non-budgetary—Voted Statutory	(319) 1,196	...	...	2,070 (286)	(11,624)
55,742	...	...	...	55,742			877	...	...	54,865	(11,910)

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Concluded
(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
26 Solicitor General (Public Safety and Emergency Preparedness)											
...	4,238,976	242,058	562,447	5,043,481	26	Budgetary—Voted	4,818,043	225,438	...	...	3,519,275
11,790	666,749	...	(22,570)	655,969		Statutory	639,014	8	...	16,947	510,848
11,790	4,905,725	242,058	539,877	5,699,450			5,457,057	225,446	...	16,947	4,030,123
43	...	...	...	43		Non-budgetary—Voted	...	...	...	43	(1)
27 Transport											
...	1,545,159	83,919	(11,550)	1,617,528	27	Budgetary—Voted	1,498,187	119,341	...	...	1,348,501
2,076	128,078	18,500	(6,955)	141,699		Statutory	138,452	2,077	...	1,170	121,576
2,076	1,673,237	102,419	(18,505)	1,759,227			1,636,639	121,418	...	1,170	1,470,077
28 Treasury Board											
...	2,481,827	378,228	(316,375)	2,543,680	28	Budgetary—Voted	1,625,322	918,358	...	...	1,446,021
7	15,655	14,486	96,816	126,964		Statutory	123,182	7	...	3,775	233,354
7	2,497,482	392,714	(219,559)	2,670,644			1,748,504	918,365	...	3,775	1,679,375
29 Veterans Affairs											
...	2,748,885	15,255	6,739	2,770,879	29	Budgetary—Voted	2,659,172	111,707	...	...	2,547,423
...	38,836	...	(2,639)	36,197		Statutory	36,192	...	...	5	35,501
...	2,787,721	15,255	4,100	2,807,076			2,695,364	111,707	...	5	2,582,924
604,931	...	...	...	604,931		Non-budgetary—Statutory	(31)	...	...	604,962	(68)
30 Western Economic Diversification											
...	385,388	4,327	153	389,868	30	Budgetary—Voted	307,283	82,585	...	...	294,296
...	5,418	...	(550)	4,868		Statutory	4,848	...	...	20	21,433
...	390,806	4,327	(397)	394,736			312,131	82,585	...	20	315,729

265,467	64,986,194	4,406,223	(64,995)	69,592,889	Total Government Budgetary—Voted Statutory	64,217,386	5,179,162	...	196,341	61,037,036
838,996	101,855,599	(613,024)	7,426,613	109,508,184		108,622,447	10,235	...	875,502	106,428,651
1,104,463	166,841,793	3,793,199	7,361,618	179,101,073	Non-budgetary—Voted Statutory	172,839,833	5,189,397	...	1,071,843	167,465,687
288,843	78,278	...	462,244	829,365		517,574	22,955	...	288,836	393,273
41,947,734	2,686,841	(16,825)	17,623,958	62,241,708	Voted Statutory	1,523,061	(19)	...	60,718,666	1,802,931
42,236,577	2,765,119	(16,825)	18,086,202	63,071,073		2,040,635	22,936	...	61,007,502	2,196,204
554,310	65,064,472	4,406,223	397,249	70,422,254	Total Government	64,734,960	5,202,117	...	485,177	61,430,309
42,786,730	104,542,440	(629,849)	25,050,571	171,749,892		110,145,508	10,216	...	61,594,168	108,231,582
43,341,040	169,006,912	3,776,374	25,447,820	242,172,146		174,880,468	5,212,333	...	62,079,345	169,661,891

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

- (1) These adjustments and transfers include items such as:
 (a) received allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from prior year's payables;
 (b) received allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from prior year's payables;
 (c) adjustments to authorities granted in statutes and regulations that are not reflected in the appropriations acts.
 (2) This amount includes an overexpenditure of \$1,766 related to the grant—CIVIL pensions and annuities: Mr. R. P. Thompson.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year's Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	\$
2		Agriculture and Agri-Food Department			
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grazing and breeding activities of the Community pastures program and from the administration of the Net Income Stabilization Account	563,213,000	61,434,153	
	1a	Operating expenditures			
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administrative Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grazing and breeding activities of the Community Pastures Program and from the administration of the Net Income Stabilisation Account —To authorize the transfer of \$7,309,508 from Agriculture and Agri-Food Vote 10, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of			
	5	Capital expenditures			26,798,862
	5a	Capital expenditures	36,631,000		230,475
	10	The grants listed in the Estimates and contributions	334,955,315		69,535,370
	10a	The grants listed in the Estimates and contributions			
	15	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of \$1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program	1		
	20	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time in aggregate, the sum of \$140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2001) national biomass ethanol program	1		
		Canadian Dairy Commission			
	25	Program expenditures	3,211,000		
		Canadian Food Inspection Agency			
	30	Operating expenditures and contributions	390,981,000		47,100,653
	30a	Operating expenditures and contributions			3,877,198
	30b	Operating expenditures			
	35	Capital expenditures	14,494,000		13,825,310
	35a	Capital expenditures			
		Canadian Grain Commission			
	40	Program expenditures	19,245,000		891,700
	40a	Program expenditures			
		Total Ministry—Budgetary	1,362,730,317	223,693,721	
		Non-budgetary	...	...	...

3	Atlantic Canada Opportunities Agency			
	Department			
1	Operating expenditures		81,924,000	
5	The grants listed in the Estimates and contributions		385,737,000	
	Enterprise Cape Breton Corporation			
10	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>		12,645,000	
	Total Ministry—Budgetary		480,306,000	...
	Non-budgetary		...	...
4	Canada Customs and Revenue Agency			
	Department			
1	Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i>		2,449,124,000	
1a	Operating expenditures—To authorize the transfer of \$711,000 from Transport Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote			1
5	Contributions		143,726,000	
5b	Contributions—To authorize the transfer of \$164,844 from Canada Customs and Revenue Agency Vote 1, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote			1
	Canada Post Corporation			
10	Payments to the Canada Post Corporation for special purposes		197,210,000	
	Total Ministry—Budgetary		2,790,060,000	2
	Non-budgetary		...	...
5	Canadian Heritage			
	Department			
1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office		233,221,000	9,147,571
1a	Operating expenditures			6,032,717
1b	Operating expenditures			
5	The grants listed in the Estimates and contributions		866,013,000	93,381,746
5a	The grants listed in the Estimates and contributions			42,053,415
5b	The grants listed in the Estimates and contributions			
L10	Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purpose of section 35 of the <i>Cultural Property Export and Import Act</i>		10,000	
	Canada Council for the Arts			
15	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act		151,031,250	
15b	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act			
	Canadian Broadcasting Corporation			
20	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		927,442,000	
20b	Payments to the Canadian Broadcasting Corporation for operating expenditures—To authorize the transfer of \$1,112,000 from Canadian Heritage Vote 30, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote			1
25	Payments to the Canadian Broadcasting Corporation for working capital		4,000,000	
30	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service		102,869,000	
	Canadian Museum of Civilization			
35	Payments to the Canadian Museum of Civilization for operating and capital expenditures		94,736,000	
35a	Payments to the Canadian Museum of Civilization for operating and capital expenditures			1,598,750

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
		Canadian Museum of Nature			
	40	Payments to the Canadian Museum of Nature for operating and capital expenditures	61,122,000		
		Canadian Radio-television and Telecommunications Commission			
	45	Program expenditures and, pursuant to paragraph 29.1(2)(e) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from:			
		(a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and			
	45a	(b) broadcasting fees and other related activities, up to amounts approved by the Treasury Board			500,000
		Program expenditures			
		Library and Archives of Canada ⁽¹⁾			
	50	Program expenditures, the grants listed in the Estimates, contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access and to reproduction of archival materials	49,063,000		
	90	Program expenditures, the grants listed in the Estimates	35,272,000		
	46a	Program expenditures, the grants listed in the Estimates and contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection—To authorize the transfer of \$36,797,250 from National Archives of Canada Vote 50, and \$26,454,000 from National Library Vote 90, <i>Appropriation Act No. 1, 2004-2005</i>			7,700,617
	46b	Program expenditures, the grants listed in the Estimates and contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection—To authorize the transfer of \$12,265,750 from Canadian Heritage Vote 50, and \$8,818,000 from Canadian Heritage Vote 90, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this vote and to provide a further amount of			9,640,000
		National Arts Centre Corporation			
	55	Payments to the National Arts Centre Corporation	31,497,000		
	55a	Payments to the National Arts Centre Corporation			800,000
	55b	Payments to the National Arts Centre Corporation			77,300
		National Battlefields Commission			
	60	Program expenditures			
	60a	Program expenditures	6,864,000		106,248
		National Capital Commission			
	65	Payment to the National Capital Commission for operating expenditures	67,178,000		
	70	Payment to the National Capital Commission for capital expenditures	64,393,000		
		National Film Board			
	75	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	63,672,000		
	75a	National Film Board Revolving Fund			2,889,031
	75b	National Film Board Revolving Fund—Operating loss			215,000
		National Gallery of Canada			
	80	Payments to the National Gallery of Canada for operating and capital expenditures			36,585,000
	85	Payment to the National Gallery of Canada for the purchase of objects for the Collection			8,000,000

95	National Museum of Science and Technology			
95a	Payments to the National Museum of Science and Technology for operating and capital expenditures	29,653,000		149,094
	Payments to the National Museum of Science and Technology for operating and capital expenditures			
	Public Service Commission			
100	Program expenditures			
100a	Program expenditures	128,351,000		3,729,063
	Public Service Staff Relations Board			
105	Program expenditures	5,523,000		3,300,670
105a	Program expenditures			
107a	Public Service Staffing Tribunal			
	Program expenditures			
	Status of Women—Office of the Co-ordinator			
110	Operating expenditures	11,623,000		15,565
110a	Operating expenditures			
115	The grants listed in the Estimates	10,750,000		
115b	The grants listed in the Estimates—To authorize the transfer of \$109,999 from Canadian Heritage Vote 110, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote			1
	Telefilm Canada			
120	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>	129,674,000		
	Total Ministry—Budgetary	3,118,532,251		185,384,259
	Non-budgetary	10,000		...

6	Citizenship and Immigration			
	Department			
1	Operating expenditures			
1a	Operating expenditures	563,130,000		47,482,938
1b	Operating expenditures—To authorize the transfer of \$1,728,798 from Citizenship and Immigration Vote 5, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of			11,060,848
2b	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 2,561 debts due to Her Majesty in right of Canada amounting to \$920,210 related to immigration loans issued pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i>			
5	The grants listed in the Estimates and contributions	387,671,577		920,210
5a	Contributions			6,847,289
5b	The grants listed in the Estimates and contributions			1
	Immigration and Refugee Board of Canada			
10	Program expenditures	106,697,000		15,199,950
10a	Program expenditures			
	Total Ministry—Budgetary	1,057,498,577		81,511,236
	Non-budgetary	...		...

7	Economic Development Agency of Canada for the Regions of Quebec ⁽²⁾			
	Operating expenditures			
55	Operating expenditures—To authorize the transfer of \$31,638,000 from Industry Vote 55 and \$346,269 from Industry Vote 60, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote	42,184,000		1
2a	Operating expenditures—To authorize the transfer of \$10,249,418 from Industry Vote 55, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote			
2b	The grants listed in the Estimates and contributions			1
60	The grants listed in the Estimates and contributions—To authorize the transfer of \$285,073,731 from Industry Vote 60, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote	380,560,000		
6a				1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	6b	The grants listed in the Estimates and contributions—To authorize the transfer of \$296,582 from Industry Vote 55, and \$95,140,000 from Industry Vote 60, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of	3,739,242	
		Total Ministry—Budgetary	422,744,000	3,739,245
		Non-budgetary	...	...
8		Environment ⁽⁹⁾⁽⁶⁾		
		Department		
		Operating expenditures, and		
	1	(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;		
		(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;		
		(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		
		(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
		(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; and		
		(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote	626,390,000	
	1a	Operating expenditures—To authorize the transfer of \$292,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		56,737,855
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	42,210,000	
	5a	Capital expenditures		635,200
	10	The grants listed in the Estimates and contributions		
	10a	Contributions	57,572,000	5,268,000
	10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$8,492,171 from Environment Vote 1, and \$1,387,285 from Environment Vote 5, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		1
		Canadian Environmental Assessment Agency		
	30	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	15,930,000	
	30a	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency		1,186,251
		Parks Canada Agency		
	45	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	330,769,000	

45b Program expenditures—To authorize the transfer of \$3,000,000 from Environment Vote 50, \$3,068,942 from Canadian Heritage Vote 5, and \$562,200 from Canadian Heritage Vote 1, *Appropriation Act No. 2, 2004-2005* for the purposes of this Vote and to provide a further amount of

50 Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the *Parks Canada Agency Act*

			5,000,000	8,190,467
	Total Ministry—Budgetary		1,077,871,000	72,017,774
	Non-budgetary		...	...
9	Finance			
	Department			
	<i>Economic, Social and Financial Policies Program</i>			
1	Operating expenditures and authority to expend revenues received during the fiscal year		77,821,000	9,814,100
1a	Operating expenditures		816,000,000	
5	The grants listed in the Estimates and contributions			
5b	The grants listed in the Estimates—To authorize the transfer of \$170,435 from Finance Vote 1, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of			
L10	In accordance with the <i>Breton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$230,134,000 to the International Development Association	1		34,229,565
L11b	In accordance with the <i>Breton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US\$23,982,872 to the International Bank for Reconstruction and Development (IBRD), notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$28,787,507 on January 13, 2005 for the purpose of maintaining the U.S. dollar value of the initial capital subscriptions in the IBRD			
	<i>Federal-Provincial Transfers Program</i>			
15	Transfer payments to the territorial governments—Payments to the Government of each of the territories calculated and adjusted, including adjustments to the payments in respect to prior fiscal years, in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of each of the territories prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year		1,785,000,000	184,156,990
15b	Transfer payments to the Territorial Governments			
	Auditor General			
20	Program expenditures and contributions		63,250,000	2,892,000
20a	Program expenditures			
	Canadian International Trade Tribunal			
25	Program expenditures		8,333,000	230,250
25a	Program expenditures			
	Financial Transactions and Reports Analysis Centre of Canada			
30	Program expenditures		29,032,000	69,237
30a	Program expenditures			
	Office of the Superintendent of Financial Institutions			
35	Program expenditures		712,000	
	Total Ministry—Budgetary		2,780,148,000	231,392,142
	Non-budgetary		1	1

APPENDIX I

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
10		Fisheries and Oceans Department		
	1	Operating expenditures, aid (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects; (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping; and (c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard	1,034,426,000	47,704,656
	1a	Operating expenditures		1
	1b	Operating expenditures—To authorize the transfer of \$513,055 from Fisheries and Oceans Vote 5, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		
	5	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	206,838,000	3,505,000
	5a	Capital expenditures		
	10	The grants listed in the Estimates and contributions	107,477,000	33,041,466
	10a	The grants listed in the Estimates and contributions		1
	10b	The grants listed in the Estimates		
		Total Ministry—Budgetary	1,348,741,000	84,251,124
		Non-budgetary	...	...
11		Foreign Affairs and International Trade (Foreign Affairs) ⁽⁵⁾		
		Department		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from, the provision of services related to: Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs	1,005,537,000	34,828,080
	1a	Operating expenditures		

1b	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; international telecommunications services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs	12,011,399
5	Capital expenditures	123,814,000
5a		7,969,722
10	The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2003, which is	
10a	The grants listed in the Estimates, contributions, which may include with respect to Canada's Global Partnership Program (under the G8 Global Partnership) cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the Former Soviet Union, and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2003, which is	492,190,579
10b	The grants listed in the Estimates, contributions, which may include with respect to Canada's Global Partnership Program (under the G8 Global Partnership) cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the Former Soviet Union, and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2003, which is	128,781,385
15	Canadian International Development Agency Operating expenditures and authority to: (a) engage persons for service in developing countries and in countries in transition; and (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986, as may be amended, or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto, (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition	200,289,000
15a	Operating expenditures	7,001,503
15b		1,341,758
20	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	
20a	The grants and contributions listed in the Estimates	2,210,878,000
20b	The grants and contributions listed in the Estimates	11,507,635
		515,396,400

APPENDIX I

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
L25		The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$193,500,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts	1	
L25a		The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$180,459,059 (\$193,500,000 - \$13,040,941) in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts		1
L25b		The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$232,110,059 (\$180,459,059 + \$51,651,000) in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts		1
L30		Payment not to exceed US\$2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars, estimated at \$3,865,000 on September 9, 2003, and the issuance and payments of non-interest bearing, non-negotiable demand notes in an amount not to exceed CDN\$1,491,410, in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions	3,865,000	
35		International Development Research Centre Payments to the International Development Research Centre	119,086,000	
40		International Joint Commission Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Great Lakes Water Quality Agreement	7,340,000	126,604
40a		Program expenditures		
		Total Ministry—Budgetary	4,159,134,579	718,964,487
		Non-budgetary	3,865,001	2
12		Foreign Affairs and International Trade (International Trade) ⁽⁵⁾		
		Department		
1		Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: Canadian Business Centres; trades fairs, missions and other international business development services; investment development services and departmental publications	133,047,000	16,048,711
1a		Operating expenditures		
1b		Operating expenditures—To authorize the transfer of \$5,000,000 from Foreign Affairs and International Trade (International Trade) Vote 5, and \$357,100 from Industry Vote 1, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		2,852,909
5		The grants listed in the Estimates, contributions and authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales		
5a		The grants listed in the Estimates and contributions	17,210,000	49,500,743

10	Canadian Commercial Corporation			
	Program expenditures	16,399,000		
	NAFTA Secretariat, Canadian Section			
	Program expenditures	2,751,000		105,450
15b	Total Ministry—Budgetary Non-budgetary	169,407,000	...	68,507,813
13	Governor General			
	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General			
		16,266,900		
	Total Ministry—Budgetary Non-budgetary	16,266,900	...	...
14	Health			
	Department			
	1	Operating expenditures and, pursuant to paragraph 29 1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services		
	1a	Operating expenditures	1,702,403,130	141,424,024
	1b	The grants listed in the Estimates and contributions		4,361,994
	5	The grants listed in the Estimates and contributions	1,343,777,900	28,328,962
	5a	The grants listed in the Estimates and contributions		33,674,316
	5b			
	Canadian Institutes of Health Research			
	10	Operating expenditures	36,162,000	
	10a	Operating expenditures—To authorize the transfer of \$294,999 from Health Vote 15, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		5,588,072
	15	The grants listed in the Estimates	711,274,000	1
	15a	The grants listed in the Estimates		
	15b	The grants listed in the Estimates—To authorize the transfer of \$140,499 from Health Vote 10, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		913,790
20	Hazardous Materials Information Review Commission			
	20	Program expenditures	3,065,000	234,028
	20a			
	Patented Medicine Prices Review Board			
	25	Program expenditures	4,636,000	50,000
	25a			
	Total Ministry—Budgetary Non-budgetary	3,801,318,030	...	214,575,187
	Human Resources and Skills Development ⁽⁶⁾			
	Department			
15	1	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Employment Insurance Account		
	1a	Operating expenditures	258,702,000	22,930,675

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	5	The grants listed in the Estimates and contributions		
	5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$35,000,000 from Transport Vote 10, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of	719,887,000	44,126,403
		Canada Industrial Relations Board		
	10	Program expenditures		
	10a	Program expenditures	10,547,000	1,225,596
		Canada Mortgage and Housing Corporation⁽¹⁾		
	25	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	2,222,209,000	
	13b	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i> —To authorize the transfer of \$2,222,209,000 from Environment Vote 25, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		1
		Canadian Artists and Producers Professional Relations Tribunal		
	15	Program expenditures	1,665,000	
		Canadian Centre for Occupational Health and Safety		
	20	Program expenditures	4,032,000	180,876
	20a	Program expenditures		
		Total Ministry—Budgetary	3,217,042,000	68,463,551
		Non-budgetary	...	...
16		Human Resources Development (Social Development)⁽⁶⁾		
	1	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Employment Insurance account		
	1a	Operating expenditures—To authorize the transfer of \$1,014,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of	265,565,000	5,314,013
	1b	Operating expenditures—To authorize the transfer of \$225,000 from Human Resources Development (Social Development) Vote 5, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		38,508,146
		The grants listed in the Estimates and contributions		
	5	The grants listed in the Estimates and contributions—To authorize the transfer of \$1,400,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of the Vote and to provide a further amount of	241,456,000	35,789,788
	5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$1,400,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of the Vote and to provide a further amount of		
		Total Ministry—Budgetary	507,021,000	79,611,947
		Non-budgetary	...	...

Indian Affairs and Northern Development ⁽⁷⁾

Department			
1	Operating expenditures, and		
	(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property, and		
	(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment; and		
	(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council		
1a	Operating expenditures	537,665,000	71,313,844
5	Capital expenditures, and		
	(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians of individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property;		
	(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments of expenditures on roads and related works		
6b	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write-off a debt of \$18,000,000 representing the outstanding balance of a Flexible Term Note held by the Yukon Energy Corporation in favor of Her Majesty, which Note was repaid to Her Majesty at fair market value—To authorize the transfer of \$17,999,999 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote	17,302,000	
10	The grants listed in the Estimates and contributions	4,970,145,900	1
10a	The grants listed in the Estimates		11,066,722
10b	The grants listed in the Estimates and contributions		1
15	The grants listed in the Estimates		
	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Sage Parcel Service		
15a	Payments to Canada Post Corporation	27,600,000	9,400,000
26a	Office of the Federal Interlocutor for Métis and non-Status Indians—Operating expenditures—To authorize the transfer of \$3,229,734 from Privy Council Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		2,587,674
27a	Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions—To authorize the transfer of \$7,561,533 from Privy Council Vote 5, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		9,500,000
27b	Office of the Federal Interlocutor for Métis and Non-status Indians—Contributions—To authorize the transfer of \$3,886,000 from Privy Council Vote 5, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		1
28a	Indian Specific Claims Commission—Program expenditures—To authorize the transfer of \$5,143,936 from Privy Council Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote		1
L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	38,103,000	
L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	35,500,000	
	Canadian Polar Commission		
30	Program expenditures and contributions	899,000	25,869
30a	Program expenditures		
	Total Ministry—Budgetary	5,553,611,900	103,892,113
	Non-budgetary	73,603,000	...
18	Industry ⁽²⁾		
	Department		
1	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research, bankruptcy and corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i>	394,497,000	45,955,361
1a	Operating expenditures		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
1b		Operating expenditures—To authorize the transfer of \$3,013,500 from Industry Vote 5, and \$8,290,796 from Industry Vote 10, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		1
5		Capital expenditures	8,575,000	
10		The grants listed in the Estimates and contributions	912,861,000	
10a		The grants listed in the Estimates and contributions		40,941,604
10b		The grants listed in the Estimates and contributions		1
L10		Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>	300,000	
L15		Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i>	500,000	
L20				
		Canadian Space Agency		
25		Operating expenditures	125,398,000	
25a		Operating expenditures—To authorize the transfer of \$1,534,641 from Industry Vote 30, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		4,398,002
30		Capital expenditures	140,975,000	
35		The grants listed in the Estimates and contributions	46,560,000	
35b		Contributions—To authorize the transfer of \$2,499,999 from Industry Vote 30, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		1
		Canadian Tourism Commission		
40		Program expenditures	78,821,000	
		Competition Tribunal		
45		Program expenditures	1,475,000	72,850
45a		Program expenditures		
		Copyright Board		
50		Program expenditures	2,207,000	108,500
50a		Program expenditures		
		National Research Council of Canada		
65		Operating expenditures	373,486,000	
65a		Operating expenditures—To authorize the transfer of \$550,000 from Industry Vote 75, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		13,271,547
65b		Operating expenditures—To authorize the transfer of \$624,783 from Industry Vote 70, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		1
70		Capital expenditures	65,054,000	
70a		Capital expenditures		7,113,000
75		The grants listed in the Estimates and contributions	134,432,000	
75b		Contributions—To authorize the transfer of \$4,249,999 from Industry Vote 70, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		1
		Natural Sciences and Engineering Research Council		
80		Operating expenditures	32,755,000	
80a		Operating expenditures—To authorize the transfer of \$1,494,349 from Industry Vote 85, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote		1
85		The grants listed in the Estimates	773,941,000	
85b		The grants listed in the Estimates		1

Social Sciences and Humanities Research Council				
90	Operating expenditures		17,983,000	3,894,760
90a	Operating expenditures			
95	The grants listed in the Estimates		486,167,000	15,003,000
95a	The grants listed in the Estimates			
95b	The grants listed in the Estimates—To authorize the transfer of \$466,060 from Industry Vote 90, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of			501,940
Standards Council of Canada				
100	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>		6,924,000	
Statistics Canada				
105	Program expenditures, contributions and authority to expend revenues received during the fiscal year		346,599,000	41,989,988
105a	Program expenditures			2,825,748
105b	Program expenditures			
Total Ministry—Budgetary			3,948,710,000	176,076,307
Non-budgetary			800,000	...
19	Justice			
Department				
I	Operating expenditures		533,850,000	4,927,722
1a	Operating expenditures			
1b	Operating expenditures—To authorize the transfer of \$9,034,969 from Justice Vote 5, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of			7,596,745
5	The grants listed in the Estimates and contributions		389,604,000	2,200,000
5a	The grants listed in the Estimates and contributions			
Canadian Human Rights Commission				
10	Program expenditures		18,270,000	1,800,000
10a	Program expenditures			
Canadian Human Rights Tribunal				
15	Program expenditures		3,895,000	802,915
15a	Program expenditures			
Commissioner for Federal Judicial Affairs				
20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29 1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services		7,970,000	667,013
20a	Operating expenditures			50,000
20b	Operating expenditures			
25	Canadian Judicial Council—Operating expenditures		1,575,000	27,250
25a	Canadian Judicial Council—Operating expenditures			420,000
25b	Canadian Judicial Council—Operating expenditures			
Courts Administration Service				
30	Program expenditures		47,662,000	2,225,999
30a	Program expenditures			
Law Commission of Canada				
35	Program expenditures		2,966,000	147,150
35b	Program expenditures			

APPENDIX I

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
Offices of the Information and Privacy Commissioners of Canada				
<i>Office of the Information Commissioner of Canada Program</i>				
	40	Program expenditures	4,443,000	410,575
	40b			
<i>Office of the Privacy Commissioner of Canada Program</i>				
	45	Program expenditures and contributions	3,918,000	6,440,190
	45a	Program expenditures and contributions		
Supreme Court of Canada				
	50	Program expenditures	20,137,000	927,950
	50a	Program expenditures		
Total Ministry—Budgetary			1,034,290,000	28,643,509
Non-budgetary			...	...
National Defence				
Department				
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$20,076,799,945 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$7,510,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes	9,806,266,000	412,726,522
	1a	Operating expenditures		
	1b	Operating expenditures—To authorize the transfer of \$190,290,021 from National Defence Vote 5, and \$39,760,001 from National Defence Vote 10 <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		
	5	Capital expenditures	2,158,297,000	188,533,281
	5a	Capital expenditures		
	10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the <i>Defence Appropriation Act, 1950</i> , the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes		225,343,000
	10a	The grants listed in the Estimates and contributions	180,575,945	2,500,000
	10b	The grants listed in the Estimates		1
Canadian Forces Grievance Board				
	15	Program expenditures	7,661,000	
Military Police Complaints Commission				
	20	Program expenditures	3,796,000	
Total Ministry—Budgetary			12,156,595,945	829,102,804
Non-budgetary			...	...

Natural Resources				
Department				
1	Operating expenditures and, pursuant to paragraph 29,1(2)(e) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations	578,862,000		40,230,015
1a	Operating expenditures			
5	Capital expenditures	12,680,000		
5a	The grants listed in the Estimates and contributions			21,278
10	The grants listed in the Estimates and contributions	289,775,000		
10a				1,357,000
	Atomic Energy of Canada Limited			
15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	127,838,000		
15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures			35,000,000
	Canadian Nuclear Safety Commission			
20	Program expenditures, the grants listed in the Estimates and contributions	57,414,000		
20a	Program expenditures			9,229,200
20b	Program expenditures			359,000
	Cape Breton Development Corporation			
25	Payments to the Cape Breton Development Corporation for operating and capital expenditures	60,205,000		
	National Energy Board			
30	Program expenditures	30,528,000		
30a	Program expenditures			3,272,550
	Northern Pipeline Agency			
35	Program expenditures	1,252,000		
35a	Program expenditures			62,600
	Total Ministry—Budgetary	1,158,554,000	...	89,531,643
	Non-budgetary			...

22	Office of Infrastructure of Canada ⁽⁴⁾			
35	Operating expenditures	15,702,000		
2a	Operating expenditures—To authorize the transfer of \$11,776,500 from Environment Vote 35, and \$1,309,000 from Transport Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of			
2b	Operating expenditures—To authorize the transfer of \$3,925,500 from Environment Vote 35, and \$594,203 from Privy Council Vote 1, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of			11,373,400
40	Contributions	406,958,000		1,871,000
7a	Contributions—To authorize the transfer of \$305,218,500 from Environment Vote 40, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of			
7b	Contributions—To authorize the transfer of \$101,739,500 from Environment Vote 40, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of			32,340,908
20	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	1		41,495,117
12a	Payments to Old Port of Montreal Corporation Inc.			
15	Payments to Queens Quay West Land Corporation for operating and capital expenditures including, for greater certainty, an operating subsidy to Harbourfront Center	4,000,000		16,100,000
14b	Payments to Queens Quay West Land Corporation—To authorize the transfer of \$4,000,000 from Environment Vote 15, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote			
	Total Ministry—Budgetary	426,660,001	...	103,180,426
	Non-budgetary			1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	\$
23		Parliament			
		The Senate			
	1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	45,514,450		
	1b	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate			1,740,000
		House of Commons			
	5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	212,498,020		15,844,507
	5a	Program expenditures			
	5b	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons			14,179,135
		Library of Parliament			
	10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	26,066,000		
		Office of Ethics Commissioner ⁽⁸⁾			
	12a	Program expenditures			
		Total Ministry—Budgetary	284,078,470	35,482,342	3,718,700
		Non-budgetary	...	...	...
24		Privy Council ⁽⁹⁾⁽¹⁰⁾⁽¹¹⁾			
		Department			
	1	Operating expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	111,230,777		16,469,783
		Operating expenditures			38,778,342
	1a	Operating expenditures			
	1b	The grants listed in the Estimates and contributions	15,597,000		1,974,400
	5	Contributions			
	5b	Canadian Intergovernmental Conference Secretariat			
		Program expenditures	5,897,000		
	15				

Canadian Transportation Accident Investigation and Safety Board

20	Program expenditures	26,017,000	
20a	Program expenditures	1,115,200	
20b	Program expenditures	782,000	
25	Chief Electoral Officer		
25a	Program expenditures	13,186,000	5,599,554
30	Commissioner of Official Languages		
30a	Program expenditures	16,284,000	725,380
30b	Program expenditures		50,000
35	National Round Table on the Environment and the Economy		
	Program expenditures	4,688,000	
55	Security Intelligence Review Committee		
55a	Program expenditures	2,206,000	
55a	Program expenditures		293,600
25	Total Ministry—Budgetary	195,105,777	65,788,259
	Non-budgetary	...	...

25	Public Works and Government Services ⁽¹²⁾		
	Department		
1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act), the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , and authority to spend revenue received during the fiscal year arising from accommodation, central and common services in respect of these services	2,033,689,000	213,146,422
1a	Operating expenditures—To authorize the transfer of \$21,278 from Public Works and Government Services Vote 5, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		1
1b	Operating expenditures—To authorize the transfer of \$225,000 from Treasury Board Vote 1, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		
5	Capital expenditures, including expenditures on works other than federal property, and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	304,789,000	
5b	Capital expenditures—To authorize the transfer of \$22,700,553 from Public Works and Government Services Vote 1, and \$5,498,303 from Public Works and Government Services Vote 10, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		
10	The grants listed in the Estimates and contributions	5,761,002	3,029,369
10a	The grants listed in the Estimates and contributions		2,450,000
25	Total Ministry—Budgetary	2,344,239,002	218,625,792
	Non-budgetary	...	...

26	Solicitor General (Public Safety and Emergency Preparedness)		
	Department		
1	Operating expenditures		
1a	Operating expenditures—To authorize the transfer of \$26,900,000 from Solicitor General (Public Safety and Emergency Preparedness) Vote 5, and \$985,498 from Justice Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of	100,944,400	
1b	Operating expenditures—To authorize the transfer of \$6,400,000 from Solicitor General (Public Safety and Emergency Preparedness) Vote 5, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		375,067
			5,333,747

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
5		The grants listed in the Estimates and contributions		
5a		The grants listed in the Estimates and contributions—To authorize the transfer of \$675,000 from Justice Vote 5, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote	301,792,600	1
		Canada Border Services Agency		
10		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency		
10a		Operating expenditures—To authorize the transfer of \$239,050,000 from Canada Customs and Revenue Agency Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of	\$46,584,000	21,132,739
10b		Operating expenditures—To authorize the transfer of \$8,948,000 from Solicitor General (Public Safety and Emergency Preparedness) Vote 15, \$148,937,600 from Citizenship and Immigration Vote 1, and \$8,713,000 from Agriculture and Agri-Food Vote 30 <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of	23,349,000	6,905,789
15		Capital expenditures		
15a		Capital expenditures—To authorize the transfer of \$11,930,985 from Canada Customs and Revenue Agency Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote		1
		Canadian Firearms Centre		
20		Operating expenditures	82,080,000	
25		Contributions	14,500,000	
		Canadian Security Intelligence Service		
30		Program expenditures		
30a		Program expenditures		11,517,676
30b		Program expenditures		901,999
		Correctional Service		
35		Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and financed by that Fund:	269,911,000	
		(a) authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and		
		(b) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund;		
		(c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		
		(d) authority for the Solicitor General of Canada, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions		
35a		Penitentiary Service and National Parole Service—Operating expenditures	1,261,053,742	42,595,641
35b		Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of \$5,946,459 from Solicitor General (Public Safety and Emergency Preparedness) Vote 40, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		1

40	Penitentiary Service and National Parole Service—Capital expenditures, including payments as contribution to: (a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and (b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	136,712,000	
	National Parole Board		
45	Program expenditures and contributions		
45a	Program expenditures and contributions	29,076,000	6,347,890
45b	Program expenditures and contributions		1,279,000
	Office of Indian Residential Schools Resolution of Canada (11)		
40	Program expenditures and contributions		
53b	Program expenditures and contributions—To authorize the transfer of \$93,575,000 from Privy Council Vote 40, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote	93,575,000	1
	Office of the Correctional Investigator		
50	Program expenditures		
50a	Program expenditures	2,558,000	128,150
	Royal Canadian Mounted Police		
55	Law enforcement—Operating expenditures and authority to expend revenues received during the fiscal year	1,231,710,000	
55a	Law enforcement—Operating expenditures and authority to expend revenues received during the fiscal year		101,382,592
55b	Law enforcement—Operating expenditures and authority to expend revenues received during the fiscal year		25,719,120
60	Law enforcement—Capital expenditures	196,334,000	
60a	Law enforcement—Capital expenditures		13,750,450
60b	Law enforcement—Capital expenditures		371,060
65	Law enforcement—The grants listed in the Estimates and contributions		
65b	Law enforcement—The grants listed in the Estimates	37,424,880	3,779,000
	Royal Canadian Mounted Police External Review Committee		
70	Program expenditures		
70a	Program expenditures	769,000	38,350
	Royal Canadian Mounted Police Public Complaints Commission		
75	Program expenditures		
75a	Program expenditures	4,177,000	208,050
75b	Program expenditures		292,304
	Total Ministry—Budgetary	4,332,550,622	242,058,628
	Non-budgetary	...	...
27	Transport		
	Department		
1	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenues collection pursuant to the <i>Aeronautics Act</i> ; and (c) authority to expend revenues received during the fiscal year	213,861,000	1
1a	Operating expenditures—To authorize the transfer of \$49,435,389 from Transport Vote 10, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote		
1b	Operating expenditures—To authorize the transfer of \$17,708,000 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		1
5	Capital expenditures, including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	60,210,000	
5a	Capital expenditures—To authorize the transfer of \$5,612,999 from Transport Vote 10, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	5b	Capital expenditures—To authorize the transfer of \$2,375,000 from Fisheries and Oceans Vote 5, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		
	10	The grants listed in the Estimates and contributions	531,216,000	1
	10b	Contributions—To authorize the transfer of \$192,000 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		
	15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty and the Melocheville Tunnel, Montreal	32,077,000	1
	20	Payments to Marine Atlantic Inc. in respect of: (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	27,607,000	
	20a	Payments to Marine Atlantic Inc. in respect of: (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service—To authorize the transfer of \$1,951,612 from Transport Vote 10, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		43,348,388
	25	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subpara-graph (e)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>	191,301,000	
	30	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	466,499,000	
	30a	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures		37,176,000
		Canadian Transportation Agency		
	35	Program expenditures	21,215,000	
	35a	Program expenditures		3,336,600
		Transportation Appeal Tribunal of Canada		
	40	Program expenditures	1,173,000	
	40b	Program expenditures		58,100
		Total Ministry—Budgetary	1,545,159,000	83,919,093
		Non-budgetary	...	...
28		Treasury Board		
		Secretariat		
	1	Program expenditures and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat	111,451,000	
	1a	Program expenditures		21,070,750
	1b	Program expenditures		5,976,752

5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the <i>Public Servants Inventions Act</i> and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	750,000,000	
10	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada	10,876,000	
15a	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations, that may need to be partially or fully funded, as a result of adjustments made to terms and conditions of service or employment of the public service including members of the Royal Canadian Mounted Police and the Canadian Forces		158,358,000 180,364,000
15b	Compensation adjustments		
20	Public service insurance—Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>	1,609,500,000	
	Canada School of Public Service (Canadian Centre for Management Development) ⁽⁹⁾		
10	Program expenditures and contributions	27,709,000	
26a	Program expenditures—To authorize the transfer of \$29,597,200 from Canadian Heritage Vote 100, and \$20,781,750, from Privy Council Vote 10, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		3,068,513
26b	Program expenditures—To authorize the transfer of \$6,927,250 from Privy Council Vote 10, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		2,657,000
	Public Service Human Resources Management Agency of Canada ⁽¹⁰⁾		
45	Operating expenditures	37,809,000	
32a	Operating expenditures—To authorize the transfer of \$31,507,500 from Privy Council Vote 45, \$19,497,300 from Canadian Heritage Vote 100 and \$8,957,700 from Treasury Board Vote 1, <i>Appropriation Act No. 1, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		2,267,237
32b	Operating expenditures—To authorize the transfer of \$6,301,500 from Privy Council Vote 45, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote and to provide a further amount of		4,465,789
50	Contributions	16,200,000	
34b	Contributions—To authorize the transfer of \$16,200,000 from Privy Council Vote 50, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		1
	Total Ministry—Budgetary	2,563,545,000	378,228,042
	Non-budgetary	...	...
29	Veterans Affairs		
	Department		
	<i>Veterans Affairs Program</i>		
1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities, to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans Land Act</i> , to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein		11,553,663
1a	Operating expenditures	771,858,000	
1b	Operating expenditures—To authorize the transfer of \$14,716,001 from Veterans Affairs Vote 5, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote		1
5	Capital expenditures	33,296,000	
5a	Capital expenditures		1,914,678
10	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board		
10a	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	1,934,781,000	
			1,500,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
	10b	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board—To authorize the transfer of \$2,099,999 from Veterans Affairs Vote 5, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote	\$	\$	1
	15	<i>Veterans Review and Appeal Board Program</i>			
	15a	Program expenditures	8,950,000		286,444
		Program expenditures			
		Total Ministry—Budgetary	2,748,885,000	15,254,787	...
		Non-budgetary	...	...	...
30		Western Economic Diversification			
	1	Operating expenditures	42,919,000		1,687,557
	1a	Operating expenditures			
	1b	Operating expenditures—To authorize the transfer of \$895,640 from Western Economic Diversification Vote 5, <i>Appropriation Act No. 2, 2004-2005</i> for the purposes of this Vote			1
	5	The grants listed in the Estimates and contributions	342,469,000		2,639,801
	5a	The grants listed in the Estimates and contributions			
		Total Ministry—Budgetary	385,388,000	4,327,359	...
		Non-budgetary	...	...	...
		Total Government—Budgetary	64,986,193,371	4,406,223,592	3
		Non-budgetary	78,278,002		

(L) Non-budgetary authority (loan, investment or advance).

(1) During the year, Library of Canada and National Archives have been amalgamated to form: Library and Archives of Canada.

(2) The Economic Development Agency of Canada for the Regions of Quebec is a new ministry. It was previously reported under Industry.

(3) During the year, Canada Mortgage and Housing Corporation was transferred from Environment to Human Resources and Skills Development.

(4) The Office of Infrastructure of Canada is a new ministry. It was previously reported under Environment.

(5) During the year, Foreign Affairs and International Trade was split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade).

(6) During the year, Human Resources Development was split up in two separate ministry: Human Resources and Skills Development and Human Resources Development (Social Development).

(7) During the year, the 3 programs in Indian Affairs and Northern Development were amalgamated.

(8) During the year, Office of the Ethics Commissioner has been created under Parliament.

(9) During the year, Canada School of Public Service, previously named Canadian Center for Management Development, was transferred from Privy Council to Treasury Board.

(10) During the year, Public Service Human Resources Management Agency of Canada was transferred from Privy Council to Treasury Board.

(11) During the year, Office of Indian Residential Schools Remediation and Reconciliation was transferred from Privy Council to Solicitor General (Public Safety and Emergency Preparedness).

(12) During the year, Communication Canada has been amalgamated with the Department of Public Works and Government Services.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture and Agri-Food		
	Department		
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Contributions in support of Business Risk Management Programs under the Agricultural Policy Framework	378,916,000	438,217,000
	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	65,500,000	
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Crop Insurance Program	227,300,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	212,600,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Province-Based Programs	147,465,667	
	Contributions to the Bovine spongiform encephalopathy (BSE) Recovery Program	69,400,000	
	Class grant payments for the Transitional Industry Support Program		842,810,000
	Class contribution payments for Repositioning of the Canadian Beef and Cattle Industry		245,280,000
	Class contribution payments for the Transitional Industry Support Program		85,190,000
	Contributions to agricultural risk management—Canadian Farm Income Program		65,000,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Quebec Gross Revenue Insurance Conditional Remission Order		7,800,000
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	69,970	
	Contributions to employee benefit plans	70,595,000	
	Canadian Food Inspection Agency		
	Compensation payments in accordance with requirements established by Regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	1,500,000	66,000,000
	Contributions to employee benefit plans	69,905,000	
3	Canadian Grain Commission		
	Canadian Grain Commission Revolving Fund (<i>Appropriation Act No. 4, 1994-95</i>)	(127,000)	
	Contributions to employee benefit plans	2,175,000	
	Total Ministry—Budgetary	1,249,499,637	1,750,297,000
	Non-budgetary	...	...
	Atlantic Canada Opportunities Agency		
	Department		
	Minister of Atlantic Canada Opportunities Agency—Salary and motor car allowance	69,970	
	Contributions to employee benefit plans	8,821,000	
	Total Ministry—Budgetary	8,890,970	...
	Non-budgetary	...	...
4	Canada Customs and Revenue Agency		
	Department		
	Minister of National Revenue—Salary and motor car allowance	69,970	
	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Customs and Revenue Agency Act</i>	31,199,000	(12,110,000)

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Contributions to employee benefit plans Children's special allowance payments (<i>Children's Special Allowances Act</i>)	449,032,000 159,000,000	
	Total Ministry—Budgetary	639,300,970	(12,110,000)
	Non-budgetary	...	...
5	Canadian Heritage		
	Department		
	Salaries of the Lieutenant-Governors (<i>Salaries Act</i>)	1,030,000	
	Payments under <i>Lieutenant-Governors Superannuation Act</i>	637,000	
	Supplementary retirement benefits—Former Lieutenant-Governors	182,000	
	Minister of Canadian Heritage—Salary and motor car allowance	69,970	
	Contributions to employee benefit plans	25,944,000	
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	6,120,000	
	Library and Archives of Canada ⁽²⁾		
	Contributions to employee benefit plans (National Archives of Canada)	6,831,000	
	Contributions to employee benefit plans (National Library)	5,295,000	
	National Battlefields Commission		
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	1,400,000	
	Contributions to employee benefit plans	423,000	
	National Film Board		
	National Film Board Revolving Fund (<i>Revolving Funds Act</i>)	10,000	
	Public Service Commission		
	Contributions to employee benefit plans	19,145,000	
	Staff Development and Training Revolving Fund (<i>Revolving Funds Act</i>)	(87,000)	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	832,000	
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	1,480,000	
	Total Ministry—Budgetary	69,311,970	...
	Non-budgetary	...	...
6	Citizenship and Immigration		
	Department		
	Minister of Citizenship and Immigration—Salary and motor car allowance	69,970	
	Contributions to employee benefit plans	58,755,000	

Immigration and Refugee Board of Canada

Contributions to employee benefit plans

14,407,000

Total Ministry—Budgetary

73,231,970

Non-budgetary

...

7 Economic Development Agency of Canada for the Regions of Quebec ⁽³⁾

Minister of Economic Development Agency for the Regions of Quebec and Minister responsible for the Francophonie—Salary and motor

car allowance

69,970

Contributions to employee benefit plans

5,347,000

Total Ministry—Budgetary

69,970

Non-budgetary

...

8 Environment ⁽⁴⁾⁽⁵⁾**Department**

Minister of the Environment—Salary and motor car allowance

69,970

Contributions to employee benefit plans

74,992,000

Canadian Environmental Assessment Agency

Contributions to employee benefit plans

1,953,000

Parks Canada AgencyExpenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*

Contributions to employee benefit plans

78,000,000

42,769,000

Total Ministry—Budgetary

...

Non-budgetary

...

9**Finance****Department***Economic, Social and Financial Policies Program*

Minister of Finance—Salary and motor car allowance

69,970

Payments to International Development Association (*Bretton Woods and Related Agreements Act*)

292,420,000

Payments to International Monetary Fund's Poverty Reduction and Growth Facility (*Bretton Woods and Related Agreements Act*)

8,200,000

Contributions to employee benefit plans

12,126,000

Purchase of domestic coinage (*Royal Canadian Mint Act*)

48,000,000

(L) Issuance of demand notes to the European Bank for Reconstruction and Development pursuant to section 6(2) of the *European Bank for**Reconstruction and Development Agreement Act*—Capital subscriptions

10,228,000

(L) Payments and encashment of notes issued to the European Bank for Reconstruction and Development pursuant to section 6(2)

17,047,000

of the *European Bank for Reconstruction and Development Agreement Act*—Capital subscriptions

105,000,000

(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility (*Bretton Woods and Related Agreements Act*)

25,000,000

Public Debt ProgramInterest and other costs (*Financial Administration Act*)

36,200,000,000

Federal-Provincial Transfers ProgramStatutory subsidies (*Constitution Acts, 1867-1982*, and other statutory authorities)

1,000,000

Fiscal equalization (Part I)—*Federal-Provincial Fiscal Arrangements Act*

(1,825,000,000)

Canada health transfer (Part VI)—*Federal-Provincial Fiscal Arrangements Act*

12,650,000,000

Canada social transfer (Part VI)—*Federal-Provincial Fiscal Arrangements Act*

7,825,000,000

Health reform transfer (Part VI)—*Federal-Provincial Fiscal Arrangements Act*

1,500,000,000

Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)

(570,000,000)

Alternative payments for standing programs (Part VI)—*Federal-Provincial Fiscal Arrangements Act*

(77,000,000)

2004 Public Health and Immunization Trust

400,000,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	One-time payment to Saskatchewan related to Equalization Payment to Nova Scotia related to Equalization		120,000,000
	Auditor General		21,000,000
	Contributions to employee benefit plans	9,506,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	1,482,000	
	Financial Transactions and Reports Analysis Centre of Canada		
	Contributions to employee benefit plans	2,900,000	
	Office of Superintendent of Financial Institutions		
	Spending of revenues pursuant to 17(2) of the <i>Office of the Superintendent of Financial Institutions Act</i>	1	
	Total Ministry—Budgetary	66,344,703,971	(2,794,335,378)
	Non-budgetary	132,275,000	..
10	Fisheries and Oceans		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	69,970	
	Contributions to employee benefit plans	121,988,000	
	Total Ministry—Budgetary	122,057,970	..
	Non-budgetary	..	..
11	Foreign Affairs and International Trade (Foreign Affairs) ⁽⁶⁾		
	Department		
	Minister of Foreign Affairs and International Trade (Foreign Affairs)—Salary and motor car allowance	69,970	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	Contributions to employee benefit plans	106,372,000	
	Canadian International Development Agency		
	Minister for International Co-operation—Salary and motor car allowance	69,970	
	Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>	221,285,000	44,545,000
	Contributions to employee benefit plans	22,459,000	
	(1L) Payments to International Financial Institutions—Capital subscriptions (<i>International Development (Financial Institutions) Assistance Act</i>)	3,065,883	775,000
	International Joint Commission		
	Contributions to employee benefit plans	644,000	
	Total Ministry—Budgetary	351,149,940	44,545,000
	Non-budgetary	3,065,883	775,000

Foreign Affairs and International Trade (International Trade) ⁽⁶⁾**Department**

Minister of Foreign Affairs and International Trade (International Trade)—Salary and motor car allowance
Contributions to employee benefit plans

69,970
18,049,000

Export Development Canada

Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*

50,000,000

(1) Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*

1,487,000,000

NAFTA Secretariat, Canadian Section

Contributions to employee benefit plans

221,000

Total Ministry—Budgetary

68,339,970

Non-budgetary

1,487,000,000

...

...

Governor General

Salary of the Governor General (*Governor General's Act*)

110,000

Annuities payable under the *Governor General's Act*

354,000

Contributions to employee benefit plans

2,033,000

Total Ministry—Budgetary

2,497,000

...

...

Non-budgetary

...

Health**Department**

Minister of Health—Salary and motor car allowance

69,970

Contributions to employee benefit plans

120,049,000

Canadian Institutes of Health Research

Contributions to employee benefit plans

4,166,000

Hazardous Materials Information Review Commission

Contributions to employee benefit plans

517,000

Patented Medicine Prices Review Board

Contributions to employee benefit plans

665,000

Total Ministry—Budgetary

125,466,970

...

Non-budgetary

...

...

Human Resources and Skills Development ⁽⁷⁾**Department**

Minister of Human Resources and Skills Development—Salary and motor car allowance

69,970

Minister of Labour—Salary and motor car allowance

69,970

Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*

250,100,000

The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*

500,000

The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*

18,900,000

The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*

75,400,000

Canada study grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act*

79,800,000

Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the *Canada Education Savings Grant* regulations of the *Department of Human Resources Development Act*

385,000,000

Supplementary retirement benefits—Annuities agents' pensions (*Supplementary Retirement Benefits Act*)

35,000

...

...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region (<i>Labour Adjustment Benefits Act</i>)	22,000	
	Civil service insurance actuarial liability adjustments	145,000	
	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	51,000,000	
	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	12,500,000	(12,500,000)
	Contributions to employee benefit plans	141,291,000	
	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i>	1,254,700,000	(17,600,000)
	Canada Industrial Relations Board		
	Contributions to employee benefit plans	1,673,000	
	Canada Mortgage and Housing Corporation ⁽⁴⁾		
	(L) Advances under the <i>National Housing Act</i>	(190,200,000)	
	Canadian Artists and Producers Professional Relations Tribunal		
	Contributions to employee benefit plans	175,000	
	Total Ministry—Budgetary	1,016,680,940	39,900,000
	Non-budgetary	1,064,500,000	(17,600,000)
16	Human Resources Development (Social Development) ⁽⁷⁾		
	Minister of Human Resources Development (Social Development)—Salary and motor car allowance	69,970	
	Old age security payments (<i>Old Age Security Act</i>)	21,553,000,000	(168,000,000)
	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	5,949,000,000	39,000,000
	Allowance payments (<i>Old Age Security Act</i>)	438,000,000	(9,000,000)
	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>		18,600,000
	Contributions to employee benefit plans	106,870,000	
	Total Ministry—Budgetary	28,046,939,970	(119,400,000)
	Non-budgetary	...	...
17	Indian Affairs and Northern Development ⁽⁸⁾		
	Department		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	69,970	
	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	2,000,000	
	Indian annuities treaty payments (<i>Indian Act</i>)	1,400,000	
	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	148,558,000	
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	1,472,000	
	Contributions to employee benefit plans	54,535,000	

18	Canadian Polar Commission	74,000	...
	Contributions to employee benefit plans		...
	Total Ministry—Budgetary	208,123,970	...
	Non-budgetary		
18	Industry ⁽¹⁾		
	Department		
	Minister of Industry—Salary and motor car allowance	69,970	
	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program (<i>Industrial and Regional Development Act</i>)	10,000,000	
	Canadian Intellectual Property Office Revolving Fund (<i>Revolving Funds Act</i>)	(16,777,000)	
	Liabilities under the <i>Small Business Loans Act</i>	16,630,000	(1,630,000)
	Liabilities under the <i>Canada Small Business Financing Act</i>	89,540,000	(9,340,000)
	Loan guarantees pursuant to paragraph 14(1)(b) of the <i>Department of Industry Act</i>		1,996,713
	Contributions to employee benefit plans	62,360,000	
	Canadian Space Agency		
	Contributions to employee benefit plans	9,987,000	
	Competition Tribunal		
	Contributions to employee benefit plans	173,000	
	Copyright Board		
	Contributions to employee benefit plans	332,000	
	National Research Council of Canada		
	Spending of revenues pursuant to subsection 5.1(e) of the <i>National Research Council Act</i>	75,095,000	
	Contributions to employee benefit plans	47,310,000	
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	3,901,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	2,214,000	
	Statisticians Canada		
	Contributions to employee benefit plans	68,533,000	
	Total Ministry—Budgetary	369,367,970	(8,973,287)
	Non-budgetary		...
19	Justice		
	Department		
	Minister of Justice—Salary and motor car allowance	69,970	
	Contributions to employee benefit plans	81,264,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	2,453,000	
	Canadian Human Rights Tribunal		
	Contributions to employee benefit plans	383,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)	327,076,000	
	Contributions to employee benefit plans	936,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Courts Administration Service		
	Contributions to employee benefit plans	6,641,000	
	Law Commission of Canada		
	Contributions to employee benefit plans	184,000	
	Offices of the Information and Privacy Commissioners of Canada		
	<i>Office of the Information Commissioner of Canada Program</i>		
	Contributions to employee benefit plans	726,000	
	<i>Office of the Privacy Commissioner of Canada Program</i>		
	Contributions to employee benefit plans	781,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)	4,461,000	
	Contributions to employee benefit plans	2,553,000	
	Total Ministry—Budgetary	427,527,970	...
	Non-budgetary	...	...
20	National Defence		
	Department		
	Minister of National Defence—Salary and motor car allowance	69,970	
	Payments under the <i>Supplementary Retirement Benefits Act</i>	12,000,000	
	Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>	2,500,000	
	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (<i>Appropriation Act No. 4, 1968</i>)	100,000	
	Contributions to employee benefit plans—Members of the Military	899,717,000	
	Contributions to employee benefit plans	227,990,000	
	Canadian Forces Grievance Board		
	Contributions to employee benefit plans	894,000	
	Military Police Complaints Commission		
	Contributions to employee benefit plans	415,000	
	Total Ministry—Budgetary	1,143,685,970	...
	Non-budgetary	...	...
21	Natural Resources		
	Department		
	Minister of Natural Resources—Salary and motor car allowance	69,970	
	Contributions to employee benefit plans	58,373,000	
	In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia (<i>Canada-Nova Scotia Oil and Gas Agreement Act</i>)	1,635,000	

In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland (*Canada-Newfoundland Atlantic Accord Implementation Act*)

1,426,000
3,600,000
2,500,000
30,000,000
116,360,000
(2,356,000)

221,600,000

Contribution to the Canada-Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)

7,961,000

Canadian Nuclear Safety Commission
Contributions to employee benefit plans

National Energy Board

Contributions to employee benefit plans

Northern Pipeline Agency

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

224,686,970 221,600,000

22 Office of Infrastructure of Canada ⁽⁵⁾

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

1,445,000 1,445,000

23

Parliament

The Senate

Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account and Members of Parliament Retirement Compensation Arrangements Account

Contributions to employee benefit plans

House of Commons

Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account

Contributions to employee benefit plans

Library of Parliament

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

4,372,000 102,377,823 6,692,637 166,474,874 6,692,637

24

Privy Council ⁽⁹⁾⁽¹⁰⁾⁽¹¹⁾

Department

The Prime Minister's salary and motor car allowance
President of the Privy Council—Salary and motor car allowance

Leader of the Government in the Senate—Salary and motor car allowance

Ministers without portfolio or Ministers of State—Motor car allowance

Contributions to employee benefit plans

Canadian Intergovernmental Conference Secretariat

Contributions to employee benefit plans

143,472 69,970 69,970 27,586 14,595,000 455,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
25	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	4,038,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	217,000	
	Expenses of elections (<i>Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act</i>)	33,937,000	220,000,000
	Contributions to employee benefit plans	2,835,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	2,244,000	
	National Round Table on the Environment and the Economy		
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	20,000	
	Contributions to employee benefit plans	369,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	265,000	
	Total Ministry—Budgetary	59,285,998	220,000,000
	Non-budgetary	...	...
26	Public Works and Government Services ⁽¹²⁾		
	Department		
	Minister of Public Works and Government Services—Salary and motor car allowance	69,970	
	Contributions to employee benefit plans	79,631,000	
	Real Property Disposition Revolving Fund (<i>Revolving Funds Act</i>)	(11,888,000)	
	Consulting and Audit Canada Revolving Fund (<i>Revolving Funds Act</i>)	(1,100,000)	
	Telecommunications and Informatics Common Services Revolving Fund (<i>Revolving Funds Act</i>)		5,704,220
	Total Ministry—Budgetary	66,712,970	5,704,220
	Non-budgetary	...	...
	Solicitor General (Public Safety and Emergency Preparedness)		
	Department		
	Solicitor General—Salary and motor car allowance	69,970	
	Contributions to employee benefit plans	11,209,000	
	Canada Border Services Agency		
	Contributions to employee benefit plans	96,813,000	
	Canadian Firearms Centre		
	Contributions to employee benefit plans	3,688,000	

27	Correctional Service		
	Pensions and other employee benefits (<i>Royal Canadian Mounted Police Superannuation Act</i> , subsection 27(1))	201,000	
	Contributions to employee benefit plans	173,221,159	
	CORCAN Revolving Fund (<i>Revolving Funds Act</i>)	83,600	
	National Parole Board		
	Contributions to employee benefit plans	4,772,000	
	Office of Indian Residential Schools Resolution of Canada ⁽¹⁾		
	Contributions to employee benefit plans	6,242,000	
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	388,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force		
	Contributions to employee benefit plans	306,374,047	
	Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>	46,256,915	
	Royal Canadian Mounted Police External Review Committee	23,000,000	
	Contributions to employee benefit plans	115,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	558,000	
	Total Ministry—Budgetary	672,991,691	...
	Non-budgetary	...	...
	Transport		
	Department		
	Minister of Transport—Salary and motor car allowance	69,970	
	Payment to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the Bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i>)	3,300,000	
	Contributions to employee benefit plans	67,372,000	
	Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>	1,900,000	
	Northumberland Strait Crossing Subsidy Payment under the <i>Northumberland Strait Crossing Act</i>	51,800,000	18,500,000
	Canadian Transportation Agency		
	Contributions to employee benefit plans	3,496,000	
	Transportation Appeal Tribunal of Canada		
	Contributions to employee benefit plans	140,000	
	Total Ministry—Budgetary	128,077,970	18,500,000
	Non-budgetary	...	...
28	Treasury Board		
	Secretariat		
	President of the Treasury Board—Salary and motor car allowance	69,970	
	Contributions to employee benefit plans	15,565,000	
	Payments under the <i>Public Service Pension Adjustment Act</i>	20,000	
	Canada School of Public Service (Canadian Centre for Management Development) ⁽⁹⁾		
	Contributions to employee benefit plans	1,632,000	
	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>		14,485,500

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Public Service Human Resources Management Agency of Canada ⁽¹⁰⁾		
	Contributions to employee benefit plans	4,474,000	
	Total Ministry—Budgetary	21,760,970	14,485,500
	Non-budgetary	...	...
29	Veterans Affairs		
	Department		
	<i>Veterans Affairs Program</i>		
	Minister of Veterans Affairs—Salary and motor car allowance	69,970	
	Re-establishment credits under section 8 of the <i>War Service Grants Act</i>	2,000	
	Repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	10,000	
	Returned soldiers insurance actuarial liability adjustment (<i>The Returned Soldiers' Insurance Act</i>)	10,000	
	Veterans insurance actuarial liability adjustment (<i>Veterans Insurance Act</i>)	175,000	
	Contributions to employee benefit plans	36,800,000	
	<i>Veterans Review and Appeal Board Program</i>		
	Contributions to employee benefit plans	1,769,000	
	Total Ministry—Budgetary	38,835,970	...
	Non-budgetary	...	...
30	Western Economic Diversification		
	Minister of Western Economic Diversification—Salary and motor car allowance	69,970	
	Contributions to employee benefit plans	5,348,000	
	Total Ministry—Budgetary	5,417,970	...
	Non-budgetary	...	...
	Total Government—Budgetary	101,855,599,481	(613,024,338)
	Non-budgetary	2,686,840,883	(16,825,000)

(L) Non-budgetary authority (loan, investment or advance).

(1) Despite its name, the Economic Development Agency of Canada is not included in this appendix.

(2) During the year, the Library of Canada and National Archives have been amalgamated to form: Library and Archives of Canada.

(3) The Economic Development Agency of Canada for the Regions of Quebec is a new ministry. It was previously reported under Industry.

(4) During the year, Canada Mortgage and Housing Corporation was transferred from Environment to Human Resources and Skills Development.

(5) The Office of Infrastructure of Canada is a new ministry. It was previously reported under Environment.

(6) During the year, Foreign Affairs and International Trade was split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs and International Trade (International Trade)).

(7) During the year, Human Resources Development was split up in two separate ministry: Human Resources and Skills Development and Social Development.

(8) During the year, the 3 programs in Indian Affairs and Northern Development were amalgamated.

(9) During the year, Canada School of Public Service, previously named Canadian Center for Management Development, was transferred from Privy Council to Treasury Board.

(10) During the year, Public Service Human Resources Management Agency of Canada was transferred from Privy Council to Treasury Board.

(11) During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Privy Council to Solicitor General (Public Safety and Emergency Preparedness).

(12) During the year, Communication Canada has been amalgamated with the Department of Public Works and Government Services.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
2		Agriculture and Agri-Food	\$
		Department	
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutual Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	3,042,004
	(S)	Canadian Dairy Commission (L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	269,770,000
	(S)	Canadian Grain Commission Canadian Grain Commission Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$12,000,000 the revenues received in respect of the purpose of the Fund	21,379,101
	(S)	Farm Credit Canada (L) <i>Farm Credit Canada Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,175,000,000 and the money paid constitutes part of the capital of the Corporation (Gross) Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		Total Ministry—Budgetary	2,090,153,000
		Non-budgetary	25,021,105
			2,366,590,000
4		Canada Customs and Revenue Agency	
		Department	
	1	Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Customs and Revenue Agency Act</i>	188,350,999
	10	Contributions; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Customs and Revenue Agency Act</i>	17,342,888

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
		Canada Post Corporation	
	(S)	(L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	500,000,000
		Royal Canadian Mint	
	(S)	(L) <i>Royal Canadian Mint Act</i> , subsection 20(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	75,000,000
		Total Ministry—Budgetary	205,693,887
		Non-budgetary	575,000,000
5		Canadian Heritage	
		National Film Board	
	(S)	National Film Board Revolving Fund— <i>Revolving Funds Act</i> , section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$25,000,000 at any time. Increase of authority as per Vote 121d, <i>Appropriation Act No. 4, 1994-95</i>	3,319,110
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund— <i>Revolving Funds Act</i> , section 7 To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time	9,725,021
		Total Ministry—Budgetary	13,044,131
		Non-budgetary	...
6		Citizenship and Immigration	
		Department	
	(S)	(L) <i>Immigration Act</i> , section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TBS 14449 and section 88 of the <i>Immigration and Refugee Protection Act</i> , shall not exceed \$110,000,000 (Net)	67,505,721
		Total Ministry—Budgetary	...
		Non-budgetary	67,505,721

8	Environment					
	Parks Canada Agency					47,841,916
100	Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to <i>Parks Canada Agency Act</i> , section 19					47,841,916
	Total Ministry—Budgetary					..
	Non-budgetary					..
9	Finance					
	Department					
	<i>Economic, Social and Financial Policies Program</i>					
(S)	<i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(2)					83,096,179
(S)	Payments to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit 225,000,000 SDR					
	<i>Financial Institutions Depositors Compensation Act</i> , section 16					
	Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required					68,571,831
(S)	(L) <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(1)					
	Loans to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit was increased from 500,000,000 SDR to 700,000,000 SDR (PC 2000-355) (Gross)					118,982,940
	Canada Deposit Insurance Corporation					
(S)	(L) <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1					
	The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)					6,000,000,000
(S)	Office of the Superintendent of Financial Institutions					
	<i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17					
	The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval					65,130,925
	Total Ministry—Budgetary					216,798,935
	Non-budgetary					6,118,982,940
10	Fisheries and Oceans					
	Freshwater Fish Marketing Corporation					
L30b	This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon:					
	(a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and,					
	(b) to make loans to the Corporation					
	Vote L30b, <i>Appropriation Act No. 1, 1974</i> . The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$30,000,000 (Net)					30,000,000
	Total Ministry—Budgetary					..
	Non-budgetary					30,000,000

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
11		Foreign Affairs and International Trade (Foreign Affairs) ⁽¹⁾	\$
		Department	
	(S)	Passport Office Revolving Fund— <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time	13,903,533
	L11	<i>Appropriation Act No. 1, 1971</i> To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, <i>Appropriation Act No. 1, 1971</i> , Vote L11, <i>Appropriation Act No. 3, 1989-90</i> (Net)	9,737,914
	L12	<i>Appropriation Act No. 2, 1954</i> To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, <i>Appropriation Act No. 2, 1954</i> , Vote L12, <i>Appropriation Act No. 3, 1989-90</i> (Net)	33,419,894
		Canadian International Development Agency	
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	64,393,339
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	1,217,951,533
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	2,611,768,180
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	5,080,584,826
		Total Ministry—Budgetary	13,903,533
		Non-budgetary	9,017,855,686
12		Foreign Affairs and International Trade (International Trade) ⁽¹⁾	
		Canadian Commercial Corporation	
	(S)	(L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
		Export Development Canada	
	(S)	(L) <i>Export Development Act</i> , section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000 (Gross)	516,800,000

Authority in terms and conditions prescribed by sections 12, 13 and 14;

Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of:

(a) the paid-in capital of the Corporation from time to time, and,

(b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)

Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$13,000,000,000 (Net)

(In accordance with sections 10, 23 and 24 of the *Export Development Act*, the authorized limit of \$13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes)

Total Ministry—Budgetary

23,186,035,700

...

17

Indian Affairs and Northern Development⁽²⁾

Department

Indian and Inuit Affairs Program

(S) *Appropriation Act No. 4, 1987-88, Vote 5c*

Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 2002-2003 fiscal year of \$27,840,319

32,006,027

L20 *Appropriation Act No. 1, 1970*

Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, *Appropriation Act No. 1, 1970*. The amount that may be outstanding at any time as last amended by Vote 7b, *Appropriation Act No. 4, 1996-97*, shall not exceed \$48,550,835 (Net)

48,463,715

Northern Affairs Program

L40 *Appropriation Act No. 3, 1975*

Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the *National Housing Act*. The undisbursed balance of loans authorized is \$320,000 (Gross)

305,503

L55 *Appropriation Act No. 3, 1953*

To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 346, *Appropriation Act No. 3, 1953*. The amount that may be outstanding at any time as last amended by Vote 37b, *Appropriation Act No. 4, 1995-96* not to exceed \$6,633,697 (Net)

6,550,860

L81a *Appropriation Act No. 4, 1969*

To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account:

(a) to which shall be charged all loans and interest payable thereon made under this authority; and,

(b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)

5,000,000

Total Ministry—Budgetary

32,006,027

60,320,078

Non-budgetary

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
18		Industry	\$
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund— <i>Appropriation Act No. 3, 1993-94, Vote 2b</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$25,000,000 to \$15,000,000 as per <i>Vote 21b, Appropriation Act No. 4, 1996-97</i>	89,368,744
	L97b	<i>Appropriation Act No. 1, 1970</i> Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)	1,950,000
	(S)	National Research Council of Canada <i>National Research Council Act</i> , paragraph 5(1)(e) Unspent amount carried forward from previous year as per the <i>National Research Council Act</i>	26,686,268
Total Ministry—Budgetary			116,055,012
Non-budgetary			1,950,000
Total			118,005,012
20		National Defence	
		Department	
	L11c	<i>Appropriation Act No. 1, 1976</i> , established by <i>Vote L20b</i> To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by <i>Vote L16c, Appropriation Act No. 4, 1984, Vote L11c</i> of 1991, and <i>Vote L11b, Appropriation Act No. 4, 2002</i> shall not exceed \$120,000,000 (Net)	87,730,276
	L15	<i>Special Appropriation Act, 1963</i> Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000 (Net)	13,890,635
		Total Ministry—Budgetary	101,620,911
Non-budgetary			...
21		Natural Resources	
		Department	
	(S)	<i>Canada-Nova Scotia Oil and Gas Agreement Act</i> , subsection 237(1) Canada/Nova Scotia Development Fund—Payments in accordance with the Act Total authority of \$50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000	3,134,598
	(S)	<i>Canada-Newfoundland Atlantic Accord Implementation Act</i> , subsection 233(1) Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000	2,227,685
	(S)	Geomatics Canada Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time	6,621,224

Cape Breton Development Corporation

Appropriation Act No. 4, 1975

Cape Breton Development Corporation Act, subsection 19(3)

The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000 (Net)

**Total Ministry—Budgetary
Non-budgetary**

50,000,000
11,983,507
50,000,000

25

Public Works and Government Services

Department

(S)

Real Property Disposition Revolving Fund—*Appropriation Act No. 4, 1995-96, Vote 2b*

To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time

(S)

Optional Services Revolving Fund—*Revolving Funds Act, section 8*

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$200,000,000 at any time, as last amended by Vote 21d, *Appropriation Act No. 4, 1994-95*

(S)

Consulting and Audit Canada Revolving Fund—*Revolving Funds Act, section 8*

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$30,000,000 to \$25,100,163 as per *Appropriation Act No. 5, 1998-99*

(S)

Translation Bureau Revolving Fund—*Appropriation Act No. 4, 1994-95*

To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$75,000,000 the revenues received in respect of the purposes of the Fund; to delete an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, *Appropriation Act No. 4, 1995-96*

(S)

Real Property Services Revolving Fund—*Revolving Funds Act, section 5*

To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$450,000,000 at any time

(S)

Government Telecommunications and Informatics Services Revolving Fund—*Revolving Funds Act, section 3*

To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from \$64,000,000 to \$45,000,000 as last amended by Vote 6b, *Appropriation Act No. 4, 1999-2000*

(S)

Defence Production Revolving Fund—*Defence Production Act, section 15*

To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time

L15b

Appropriation Act No. 3, 1990-91

To extend the purposes of Finance Vote L29g, *Appropriation Act No. 2, 1967*:

(a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and,

(b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)

(S)

(L) *Seized Property Management Act, 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)*

**Total Ministry—Budgetary
Non-Budgetary**

1,751,090
53,990,713
388,351,136
55,741,803

APPENDIX 3

Authorities Available from Previous Years—Concluded

Section	Vote	Department or agency	Amount
			\$
26		Solicitor General (Public Safety and Emergency Preparedness)	
		Correctional Service	
(S)		CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92, Vote 11c</i>	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time	9,903,970
	L14b	<i>Appropriation Act No. 1, 1969</i>	
		To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> :	
		(a) to authorize loans to individuals under mandatory supervision; and	
		(b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83 (Net)</i>	42,606
		Total Ministry—Budgetary	9,903,970
		Non-budgetary	42,606
29		Veterans Affairs	
		Department	
		<i>Veterans Affairs Program</i>	
(S)		(L) <i>Veterans' Land Act</i>	
		There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> , shall not exceed \$605,000,000 (Net)	604,931,231
		Total Ministry—Budgetary	...
		Non-budgetary	604,931,231
		Total Government—Budgetary	1,080,603,159
		Non-budgetary	42,236,576,676

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance)

(1) During the year, Foreign Affairs and International Trade was split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade).

(2) During the year, the 3 programs in Indian Affairs and Northern Development were amalgamated.

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount ⁽¹⁾
4		Canada Customs and Revenue Agency	\$
		Department	
	1	Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act) and the <i>Employment Insurance Act</i> ; the appropriations for the fiscal year ending March 31, 2005, that may be charged to the following fiscal year ending March 31	
	5	Capital expenditures; the appropriations for the fiscal year ending March 31, 2005, that may be charged to the following fiscal year ending March 31	131,649,282
			33,725,943
		Total Ministry—Budgetary Non-budgetary	165,375,225 ...
5		Canadian Heritage	
		National Film Board	
	(S)	National Film Board Revolving Fund	
		Decrease in the net book value of fixed assets	(1,696,207)
		Total Ministry—Budgetary Non-budgetary	(1,696,207) ...
8		Environment	
		Parks Canada Agency	
	45	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies; the appropriations for the fiscal year ending March 31, 2005, that may be charged to the following fiscal year	
			30,966,321
		Total Ministry—Budgetary Non-budgetary	30,966,321 ...
18		Industry	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund	
		Increase in authority as a result of a transfer from Treasury Board Vote 5	218,716
		National Research Council of Canada	
	(S)	Spending of revenues pursuant to the <i>National Research Council Act</i>	75,188,340
		Total Ministry—Budgetary Non-budgetary	75,407,056 ...

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year—Concluded

Section	Vote	Department or agency	Amount ⁽¹⁾
			\$
25		Public Works and Government Services Department	
	(S)	Consulting and Audit Canada Revolving Fund	242,802
	(S)	Increase in authority as a result of a transfer from Treasury Board Vote 5	
		Translation Bureau Revolving Fund	1,202,374
		Increase in authority as a result of a transfer from Treasury Board Vote 5	
		Total Ministry—Budgetary	1,445,176
		Non-budgetary	...
28		Treasury Board	
		Canada School of Public Service (Canadian Centre for Management Development) ⁽²⁾	
	(S)	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	3,775,208
		Total Ministry—Budgetary	3,775,208
		Non-budgetary	...
		Total Government—Budgetary	275,272,779
		Non-budgetary	...

(S) Statutory authority.

⁽¹⁾ Does not include most of the exchange valuation adjustments.⁽²⁾ During the year, Canada School of Public Service, previously named Canadian Centre for Management Development, was transferred from Privy Council to Treasury Board.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets. Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament, the Office of Ethics Commissioner and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities			Disposition of authorities			
		Available from previous year	Proceeds received in the current year		Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$	\$
2	Agriculture and Agri-Food							
	Department	28,619	2,377,131		2,405,750	2,324,036	...	81,714
	Canadian Food Inspection Agency	25,000	458,463		483,463	386,710	71,753	25,000
	Canadian Grain Commission	25,000	7,784		32,784	...	25,000	7,784
	Total Ministry	78,619	2,843,378		2,921,997	2,710,746	96,753	114,498
3	Atlantic Canada Opportunities Agency							
	Department	3,963	15,677		19,640	10,557	...	9,083
	Total Ministry	3,963	15,677		19,640	10,557	...	9,083
4	Canada Customs and Revenue Agency							
	Department	...	123,200		123,200	123,200	...	...
	Total Ministry	...	123,200		123,200	123,200	...	...
5	Canadian Heritage							
	Department	6,671	20,029		26,700	18,073	...	8,627
	Library and Archives of Canada ⁽¹⁾	...	123,451		123,451	91,710	...	31,741
	National Archives of Canada ⁽¹⁾	24,997	(24,997)		...	...	...	...
	National Library ⁽¹⁾	4,673	(4,673)		...	...	...	...
	Public Service Commission	...	459		459	459	...	...
	Public Service Staff Relations Board	326	75		401	...	326	75
	Status of Women—Office of the Co-ordinator	...	63		63	...	...	63
	Total Ministry	36,667	114,407		151,074	110,242	326	40,506
6	Citizenship and Immigration							
	Department	22,426	35,875		58,301	10,895	11,531	35,875
	Immigration and Refugee Board of Canada	...	2,241		2,241	2,241	...	...
	Total Ministry	22,426	38,116		60,542	13,136	11,531	35,875

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Continued

Section	Department or agency	Source of authorities		Disposition of authorities			
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
7	Economic Development Agency of Canada for the Regions of Quebec ⁽²⁾	...	31,387	31,387	10,627	...	20,760
8	Environment						
	Department	114,581	425,559	540,140	304,072	...	236,068
	Canadian Environmental Assessment Agency	97	958	1,055	...	97	958
	Total Ministry	114,678	426,517	541,195	304,072	97	237,026
9	Finance						
	Department	613	9,579	10,192	...	613	9,579
	Auditor General	3,012	10,359	13,371	3,012	...	10,359
	Canadian International Trade Tribunal	2,292	486	2,778	...	2,292	486
	Financial Consumer Agency of Canada	...	63	63	...	...	63
	Financial Transactions and Reports Analysis Centre of Canada	7,817	...	7,817	...	7,817	...
	Office of the Superintendent of Financial Institutions	377	1,334	1,711	...	377	1,334
	Total Ministry	14,111	21,821	35,932	3,012	11,099	21,821
10	Fisheries and Oceans	573,349	1,077,135	1,650,484	968,055	...	682,429
11	Foreign Affairs and International Trade (Foreign Affairs) ⁽²⁾						
	Department	795,200	2,289,802	3,085,002	2,226,108	63,694	795,200
	Canadian International Development Agency	340	1,467	1,807	...	340	1,467
	Total Ministry	795,540	2,291,269	3,086,809	2,226,108	64,034	796,667
13	Governor General	...	2,819	2,819	2,819	...	...
14	Health						
	Department	151,000	221,335	372,335	176,251	45,084	151,000
	Canadian Institutes of Health Research	155	...	155	...	155	...
	Patented Medicine Prices Review Board	...	1,287	1,287	1,287	...	...
	Total Ministry	151,155	222,622	373,777	177,538	45,239	151,000
15	Human Resources and Skills Development ⁽⁴⁾						
	Department	...	50,044	50,044	18,404	...	31,640
	Canada Industrial Relations Board	...	371	371	...	...	371
	Total Ministry	...	50,415	50,415	18,404	...	32,011

16	Human Resources Development (Social Development) ⁽⁴⁾					167,558	173,803	341,361	100,148	2,253	238,960
17	Indian Affairs and Northern Development					135,926	95,213	231,139	108,797	27,129	95,213
	Department										
	Total Ministry					135,926	95,213	231,139	108,797	27,129	95,213
18	Industry					208,538	290,490	499,028	245,465	11,963	241,600
	Department					18,158	13,392	31,550	24,892	2,456	6,658
	Canadian Space Agency					2,456	62	2,518	...	...	62
	Competition Tribunal					...	10	10	...	...	10
	Copyright Board					...	(10,627)	...	...	...	...
	Economic Development Agency of Canada for the Regions of Quebec ⁽²⁾					10,627	(10,627)	...	...	...	...
	National Research Council of Canada					11,147	220,814	231,961	221,170	...	10,791
	Natural Sciences and Engineering Research Council					141	592	733	733	...	...
	Social Sciences and Humanities Research Council					1,827	...	1,827	431	1,396	...
	Statistics Canada					...	7,042	7,042	7,042	...	...
	Total Ministry					252,894	521,775	774,669	499,733	15,815	259,121
19	Justice					20,679	6,049	26,728	21,548	...	5,180
	Department					38	10	48	...	38	10
	Canadian Human Rights Commission					...	50	50	...	...	...
	Canadian Human Rights Tribunal					...	1,482	26,482	26,482	...	...
	Courts Administration Service					25,000	...	6,800	6,800	6,800	...
	Offices of the Information and Privacy Commissioners of Canada					22,545	240	22,785	22,152	393	240
	Supreme Court of Canada					...	...	...	...	...	...
	Total Ministry					75,062	7,831	82,893	70,232	7,231	5,430
20	National Defence					5,137,988	20,174,386	25,312,374	20,654,332	...	4,658,042
	Department					320	...	320	...	320	...
	Military Police Complaints Commission					...	...	...	...	...	...
	Total Ministry					5,138,308	20,174,386	25,312,694	20,654,332	320	4,658,042
21	Natural Resources					117,571	275,826	393,397	197,687	...	195,710
	Department					4	3,759	3,763	1,034	...	2,729
	Canadian Nuclear Safety Commission					6,758	370	7,128	7,128	...	...
	National Energy Board					...	...	...	...	...	...
	Total Ministry					124,333	279,955	404,288	205,849	...	198,439
24	Privy Council					25,000	17,828	42,828	25,000	...	17,828
	Department					...	...	...	...	...	...
	Canada School of Public Service (Canadian Centre for Management Development) ⁽⁵⁾					14,032	(14,032)	...	...	...	...
	Canadian Transportation Accident Investigation and Safety Board					25,000	9,369	34,369	34,369	...	...
	Chief Electoral Officer					...	71	71	71	...	...
	Commissioner of Official Languages					1,929	888	2,817	...	1,929	888
	National Round Table on the Environment and the Economy					...	40	40	40	...	...
	Total Ministry					65,961	14,164	80,125	59,480	1,929	18,716

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities			Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
25	Public Works and Government Services ⁽⁶⁾						
	Department	209,378	205,836	415,214	198,398	10,980	205,836
	Total Ministry	209,378	205,836	415,214	198,398	10,980	205,836
26	Solicitor General (Public Safety and Emergency Preparedness)						
	Canada Border Services Agency	...	167,360	167,360	124,625	...	42,735
	Canadian Firearms Centre	...	644	644	...	...	644
	Canadian Security Intelligence Service	2,611	724,035	726,646	726,227	...	419
	Correctional Service	229,663	672,800	902,463	599,429	7,834	295,200
	National Parole Board	5,697	32,033	37,730	32,063	...	5,667
	Royal Canadian Mounted Police	1,647,399	6,061,601	7,709,000	5,062,676	...	2,646,324
	Total Ministry	1,885,370	7,658,473	9,543,843	6,545,020	7,834	2,990,989
27	Transport						
	Department	2,076,447	1,170,362	3,246,809	...	2,076,447	1,170,362
	Total Ministry	2,076,447	1,170,362	3,246,809	...	2,076,447	1,170,362
28	Treasury Board						
	Secretariat	6,545	...	6,545	...	6,545	...
	Total Ministry	6,545	...	6,545	...	6,545	...
29	Veterans Affairs						
		...	59,315	59,315	54,122	...	5,193
30	Western Economic Diversification						
		...	25,330	25,330	5,547	...	19,783
	Total Government	11,928,290	37,645,206	49,573,496	35,180,174	2,385,562	12,007,760

(1) During the year, Library of Canada and National Archives have been amalgamated to form: Library and Archives of Canada.

(2) The Economic Development Agency of Canada for the Regions of Quebec is a new ministry. It was previously reported under Industry.

(3) During the year, Foreign Affairs and International Trade was split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade).

(4) During the year, Human Resources Development was split up in two separate ministry: Human Resources and Skills Development and Human Resources Development (Social Development).

(5) During the year, Canada School of Public Service, previously named Canadian Center for Management Development, was transferred from Privy Council to Treasury Board.

(6) During the year, Communication Canada has been amalgamated with the Department of Public Works and Government Services.

SECTION 2

2004-2005

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	2.2
Ministry summary	2.4
Programs by business line	2.8
Transfer payments	2.9
Details of spendable amounts	2.13
Revenues	2.13

Department

Objectives

To provide information, research and technology, and policies and programs to achieve an innovative and competitive agricultural and agri-food sector.

Business Line Descriptions

Security of the food system

Agriculture and Agri-Food Canada (AAFC) is working to make Canada the world leader in producing, processing and distributing safe and reliable food to meet the needs and preferences of consumers. The department is working towards this objective by:

- strengthening the competitiveness of the sector by working with partners to better manage risks through the development and promotion of improved safety nets and other risk management tools;
- enhancing the efficient functioning of the domestic and international marketplace by negotiating fair rules, resolving trade disputes, and eliminating market impediments, and maintaining market opportunities for the Canadian agriculture and agri-food sector; and
- anticipating, understanding, and integrating consumer perceptions and preferences into policies and programs in order to improve consumer confidence.

Health of the environment

AAFC is working to make Canada the world leader in the use of environmental resources in a manner that ensures their quality and availability for present and future generations. The department is working towards this objective by:

- providing relevant and accurate environmental information in order to foster open and informed dialogue to help citizens, government, farmers and the agri-food sector make sound decisions for today's and future generations; and
- realizing environmental benefits and reduce environmental risks by leading the development and implementation of economically sustainable best management practices, within a supportive business climate, for adoption by the agri-food industry, the government, and the general public.

Innovation for growth

AAFC is working to make Canada the world leader in innovating to develop food and other related agricultural products and services that capture opportunities in diversified domestic and global markets. The department is working towards this objective by:

- leading the development and adoption of new and non-traditional Canadian products, processes, and practices which increase our competitive edge by providing opportunities for diversification and by investing in an environment that encourages discovery and innovation;
- attracting people and investment by building a dynamic business climate through actively supporting knowledge development, entrepreneurship, and infrastructure to capture opportunities in domestic and global markets; and
- leading the capture of market opportunities for innovative Canadian products and services to create economic growth and promote Canada as a world leader in food safety and quality, and environment.

Canadian Dairy Commission

Objectives

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Food Inspection Agency

Objectives

The objective of the Canadian Food Inspection Agency is to strengthen the food safety system, encourage fair labelling practices, and contribute to the health of animals and the protection of the plant resource base.

Business Line Descriptions

Food safety

The Food safety business line regulates food and food products that cross international and interprovincial borders through a range of regulatory tools including establishment registration, establishment and product inspection, product certification, licensing of individual or corporate entities and enforcement activities; enforces legislation related to the safety and nutritional quality of food sold in Canada; conducts food safety investigations, some of which may result in a food recall; carries out food safety projects targeting high-risk products or issues; promotes and facilitates the implementation of internationally recognized food safety systems by federally-registered establishments; promotes consumer awareness and knowledge of food safety issues; and administers and enforces legislation governing fair labelling and deceptive practices related to food.

The Animal health business line carries out programs to protect the health of animals and prevent the transmission of animal diseases to humans through monitoring, testing and quarantine activities; contributes to meeting international and domestic health and safety standards of animals, animal products, embryos, semen and feed; issues export certificates specifying testing, diagnostic, facility and quarantine requirements; inspects and licences veterinary biologics for purity, safety and labelling fraud; regulates the humane transportation of animals; regulates livestock feed for safety and efficacy; and verifies that feed labels meet labelling and composition requirements.

Plant protection

The Plant protection business line controls the import and domestic movement of regulated plants, plant products including forestry products, fertilizer and seed; contributes to preventing the introduction of regulated pests and diseases into Canada, and controls and/or eradicates those discovered in Canada; contributes to meeting international plant control requirements and certifies plants and plant products for domestic and export trade; conducts insect surveys to enable the Agency to detect new and incipient pest populations and enable a rapid response to prevent the spread of pests; maintains international disease intelligence activities; negotiates import health requirements with exporting countries, and maintains an emergency response capacity; certifies seed and registers field crop varieties; grants Plant Breeders' Rights for varieties of agricultural and horticultural crops; regulates fertilizer and supplements for safety and efficacy; and conducts environmental assessments for the release of products biotechnology including seeds, plants and microbial products.

Canadian Grain Commission

Objectives

A grain quality assurance system that enhances grain marketing in the interest of producers.

Business Line Descriptions

Canadian Grain Commission

The Canadian Grain Commission (CGC) has one business line and primary objective: a grain quality assurance system that enhances grain marketing in the interest of producers.

The CGC's programs and functions aim to:

- result in shipments of grain that consistently meet contract specifications for quality and quantity, are safe and meet tolerances for toxic contaminants, to enhance grain marketing;
- provide a better understanding of the grain qualities required by end users, and how these qualities can be measured; to adapt to new technologies and changing markets;
- maintain grain quality as it moves through the marketing channels; ensure fair treatment of grain producers; and ensure the integrity of grain transactions; and
- meet the needs of producers and other members of the grain industry in the most efficient and effective manner possible.

Farm Credit Canada

Objectives

Farm Credit Canada's mission is to enhance rural Canada by providing specialized financial services to farming operations including family farms and small to medium-sized agribusiness with an emphasis on personalized service.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							\$	\$
...	563,213,000	...	...	563,213,000	1	Operating expenditures				
...	...	61,434,153	...	61,434,153	1a	Transfer of \$7,309,508 from Agriculture and Agri-Food				
...	...	26,798,862	...	26,798,862	1b	Vote 10				
...	...	7,309,508	...	7,309,508		Transfer from: Vote 10				
...	...	6,048,000	...	6,048,000		TB Vote 15 (1)				
...	563,213,000	88,233,015	13,357,508	664,803,523		Total—Vote 1	613,828,426	50,975,097	...	593,068,480
...	36,631,000	...	...	36,631,000	5	Capital expenditures				
...	...	230,475	...	230,475	5a	Capital expenditures				
...	36,631,000	230,475	...	36,861,475		Total—Vote 5	36,501,474	360,001	...	38,692,147
...	334,955,315	...	...	334,955,315	10	Grants and contributions				
...	...	69,535,370	...	69,535,370	10a	Grants and contributions				
...	...	...	(7,309,508)	(7,309,508)		Transfer to Vote 1				
...	334,955,315	69,535,370	(7,309,508)	397,181,177		Total—Vote 10	216,683,820	180,497,357	...	170,978,450
...	1	...	...	...	15	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of \$1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program	...	...	1	...
...	1	...	...	...	20	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time in aggregate, the sum of \$140,000,000 payable in respect of line of credit agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2001) national biomass ethanol program	...	...	1	...
...	1	...	...	...	(S)	Grants to agencies established under the <i>Farm Products Agencies Act</i>	...	...	...	600,000

(S)	Contributions in support of business risk management programs under the agricultural policy framework	378,916,000	438,217,000	390,326,626	1,207,459,626	1,207,459,626	...	...	1,299,014,090
(S)	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	65,500,000	...	(51,665,181)	13,834,819	13,834,819	...	...	12,061,055
(S)	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	...	(2,773,645)	1,226,355	1,226,355	...	...	2,232,859
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	227,300,000	...	(227,300,000)	...	...	...	...	...
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	212,600,000	...	(212,600,000)	...	...	...	...	376,149,283
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Province-based programs	147,465,667	...	(38,743,108)	108,722,559	108,722,559	...	...	128,005,620
(S)	Contributions to the Bovine spongiform encephalopathy (BSE) recovery program	69,400,000	...	(67,754,798)	1,645,202	1,645,202	...	...	402,935,305
(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	69,970	...	(2,043)	67,927	67,927	...	...	82,101
(S)	Contributions to employee benefit plans	70,595,000	...	783,206	71,378,206	71,378,206	...	...	67,510,690
(S)	Canadian Pari-Mutuel Agency Revolving Fund	3,042,004	...	...	3,042,004	(86,047)	...	3,128,051	307,777
(S)	Class grant payments for the Transitional industry support program (<i>Farm Income Protection Act</i>)	...	842,810,000	(909,754,101)	(66,944,101)	(66,944,101)	...	...	842,810,000
(S)	Class contribution payments for repositioning of the canadian beef and cattle industry	...	245,280,000	(114,073,871)	131,206,129	131,206,129	...	...	...
(S)	Class contribution payments for the Transitional industry support program (<i>Farm Income Protection Act</i>)	...	85,190,000	(85,190,000)	...	...	...	...	85,190,000
(S)	Contributions to agricultural risk management—Canadian farm income program (<i>Farm Income Protection Act</i>)	...	65,000,000	(65,000,000)	...	...	...	...	65,000,000
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Quebec Gross Revenue Insurance Conditional Remission Order	...	7,800,000	29,090	7,829,090	7,829,090	...	...	...
(S)	Contributions to a transition to future risk management programming	...	...	(39,984)	(39,984)	(39,984)	...	...	598,931,691
(S)	Expenditures pursuant to section 29 of the <i>Financial Administration Act</i> for payments pursuant to guarantees under the Spring credit advance program	...	...	6,174,427	6,174,427	6,174,427	...	...	6,209,217
(S)	Collection agency fees	...	...	120,515	120,515	120,515	...	...	185,335
(S)	Spending of proceeds from the disposal of surplus Crown assets	28,619	...	2,377,131	2,405,750	2,324,036	...	81,714	2,491,936
(S)	Class grant payments for the Farm Income Payment	...	...	896,860,000	896,860,000	896,860,000	...	...	...
(S)	Class contribution payments for the Farm Income Payment	...	...	94,640,000	94,640,000	94,640,000	...	...	...
Total Department—Budgetary		3,670,623	2,110,845,954	1,842,295,860	(377,737,736)	3,579,074,701	3,343,432,479	231,832,457	4,691,856,036

Source of authorities				Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$		\$	\$	\$
...	3,211,000	...	...	...	3,211,000	25	...	...	...
...	...	...	...	47,000	47,000		...	...	3,218,484
...	3,211,000	...	...	47,000	3,258,000		3,258,000	...	...
...	3,211,000	...	...	47,000	3,258,000		3,258,000	...	3,218,484
<hr/>									
(S) (L) Loans pursuant to the <i>Canadian Dairy Commission Act</i> , section 16, as last amended by <i>Vote 50a, Appropriation Act No. 4, 1975</i> . Limit \$300,000,000 (Net)									
269,770,000	...	...	...	...	269,770,000		1,717,000	...	268,053,000
<hr/>									
...	3,211,000	...	...	47,000	3,258,000		3,258,000	...	...
269,770,000	...	...	...	...	269,770,000		1,717,000	...	268,053,000
<hr/>									
Total Program— Budgetary Non-budgetary									
<hr/>									
Canadian Food Inspection Agency									
...	390,981,000	...	...	...	390,981,000	30	...	...	...
...	...	47,100,653	...	...	47,100,653	30a	...	...	...
...	...	3,877,198	...	...	3,877,198	30b	...	...	...
...	...	...	...	1,227,000	1,227,000		...	...	...
...	...	...	...	(8,713,000)	(8,713,000)		...	...	...
...	390,981,000	50,977,851	(7,486,000)	434,472,851	434,472,851		409,257,288	25,215,563	394,616,539
...	14,494,000	...	...	...	14,494,000	35	...	...	...
...	...	13,825,310	...	...	13,825,310	35a	...	...	...
...	14,494,000	13,825,310	...	...	28,319,310		18,202,944	10,116,366	6,605,972
<hr/>									
(S) Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>									
...	1,500,000	66,000,000	5,158,650	72,658,650	72,658,650		72,658,650	...	...
...	...	...	(10,026,886)	59,878,114	59,878,114		59,878,114	...	...
...	69,905,000	...	...	483,463	483,463		386,710	71,753	25,000
25,000	...	...	...	10,780	10,780		10,780	...	...
...	...	...	...	5,699	5,699		5,699	...	...
...
25,000	476,880,000	130,803,161	(11,879,294)	595,828,867	595,828,867		560,400,185	35,403,682	25,000
<hr/>									
Total Program—Budgetary									
<hr/>									
468,070,929									

Canadian Grain Commission									
	40			19,245,000	...	...	...	19,245,000	...
Program expenditures	40a			891,700	...	...	...	891,700	...
Transfer from TB Vote 15 ⁽¹⁾				120,000	...	...	...	120,000	...
Total—Vote 40				20,256,700	...	...	...	20,256,700	...
Canadian Grain Commission Revolving Fund	(S)			21,379,101	...	...	...	21,379,101	...
Contributions to employee benefit plans	(S)			2,175,000	...	...	...	2,175,000	...
Spending of proceeds from the disposal of surplus Crown assets	(S)			32,784	...	...	...	32,784	...
Total Program—Budgetary				43,843,585	254,784	891,700	...	43,843,585	...
Farm Credit Canada									
<i>Farm Credit Canada Act</i>									
(L) Subsection 11(1), payments for capital pursuant to the <i>Farm Credit Canada Act</i> , Limit	(S)			31,667,000	...	...	...	31,667,000	...
\$1,175,000,000 (Net)				25,000,000 ⁽²⁾	25,000,000	...
(L) Subsection 12(3), loans to the Corporation pursuant to the <i>Farm Credit Canada Act</i> . The aggregate not to exceed 12 times the capital of the Corporation (Net)				2,677,544,000	...	...	...	2,677,544,000	...
Total Program—Non-budgetary				2,709,211,000	612,391,000	...	...	2,709,211,000	...
Total Ministry—Budgetary									
Budgetary				4,222,005,153	(389,315,246)	1,973,990,721	...	4,222,005,153	...
Non-budgetary				2,978,981,000	612,391,000	...	...	2,978,981,000	...
2,096,820,000				...	...	...	...	...	...
25,099,724				2,612,229,954	1,973,990,721	...	...	2,612,229,954	...
2,366,590,000				...	...	...	...	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

- (S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
⁽¹⁾ Treasury Board Vote 15—Compensation adjustments.
⁽²⁾ Order-in-Council PC 2005-0283, dated March 8, 2005.

Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Security of the food system	251,455,927	215,706,131		3,320,329	3,320,329	2,618,011,523	2,523,397,416	24,251,000	15,735,827	...	...	...	...	...	...	2,848,536,779	2,726,688,049	
Health of the environment	207,026,000	206,553,904		3,000,000	2,821,448	114,589,000	37,529,364	15,000,000	14,876,580	...	...	...	...	...	...	309,615,000	232,028,136	
Innovation for growth	322,587,000	295,985,435		30,541,146	30,359,697	67,794,776	58,371,162	...	...	...	...	...	...	...	...	420,922,922	384,716,294	
Sub-total	781,068,927	718,245,470		36,861,475	36,501,474	2,800,395,299	2,619,297,942	39,251,000	30,612,407	...	...	...	...	...	...	3,579,074,701	3,343,432,479	
Revenues netted against expenditures	(39,251,000)	(30,612,407)		...	...	...	...	(39,251,000)	(30,612,407)	...	...	...	...	...	...	...	...
Total Department—Budgetary	741,817,927	687,633,063		36,861,475	36,501,474	2,800,395,299	2,619,297,942	...	...	...	...	...	...	...	...	3,579,074,701	3,343,432,479	
Canadian Dairy Commission—Budgetary	3,258,000	3,258,000		...	...	...	...	...	...	...	...	...	...	...	...	3,258,000	3,258,000	
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	...	269,770,000	269,770,000	1,717,000
Canadian Food Inspection																		
Agency																		
Food safety	385,612,794	387,978,207		15,986,593	17,481,211	289,154	289,154	37,893,225	37,893,225	...	...	...	...	...	...	363,995,316	367,855,347	
Animal health	99,319,853	77,894,325		8,652,438	546,988	68,809,942	68,809,942	7,831,697	7,831,697	...	...	...	...	...	...	168,950,536	139,419,580	
Plant protection	64,154,760	57,902,559		3,680,279	174,745	4,322,248	4,322,248	9,274,272	9,274,272	...	...	...	...	...	...	62,883,015	53,125,258	
Sub-total	549,087,407	523,775,091		28,319,310	18,202,944	73,421,344	73,421,344	54,999,194	54,999,194	...	...	...	...	...	...	595,828,867	560,400,185	
Revenues netted against expenditures	(54,999,194)	(54,999,194)		...	...	...	...	(54,999,194)	(54,999,194)	...	...	...	...	...	...	...	...
Total Program—Budgetary	494,088,213	468,775,897		28,319,310	18,202,944	73,421,344	73,421,344	...	...	...	...	...	...	...	...	595,828,867	560,400,185	
Canadian Grain Commission																		
Canadian Grain Commission	86,023,585	64,203,654		...	...	...	...	42,180,000	34,656,172	...	...	...	...	...	...	43,843,585	29,547,482	
Revenues netted against expenditures	(42,180,000)	(34,656,172)		...	...	...	...	(42,180,000)	(34,656,172)	...	...	...	...	...	...	...	...
Total Program—Budgetary	43,843,585	29,547,482		...	...	...	...	...	...	...	...	...	...	...	...	43,843,585	29,547,482	
Farm Credit Canada—Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	...	2,709,211,000	2,709,211,000	25,000,000
Total Ministry—Budgetary	1,283,007,725	1,189,214,442		65,180,785	54,704,418	2,873,816,643	2,692,719,286	...	...	...	...	...	...	...	...	4,222,005,153	3,936,638,146	
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	...	2,978,981,000	2,978,981,000	26,717,000

Transfer Payments

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Department Grants	Used in the current year	Variance		Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					\$	\$		
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
600,000	133,333	...	(133,333)	600,000	Security of the food system (S) Grants to agencies established under the <i>Farm Products Agencies Act</i>	...	...	...	600,000	...
...	3,731,100	...	23,568,901	27,300,001	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	27,300,001	...	...	...	3,993,085
...	...	842,810,000	(909,754,101)	(66,944,101)	(S) Class grant payments for the Transitional industry support program	(66,944,101)	...	...	...	842,810,000
...	...	...	896,860,000	896,860,000	(S) Class grant payments for the Farm Income Payment	896,860,000	...	...	...	...
600,000	3,864,433	842,810,000	10,541,467	857,815,900	Health of the environment Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	857,215,900	...	...	600,000	846,803,085
...	9,805,000	...	(9,805,000)	...	Grants to organizations whose activities support soil and water conservation and development	38,000	...	...	...	5,896,307
...	38,000	...	...	38,000		38,000	...	...	...	38,000
...	9,843,000	...	(9,805,000)	38,000		38,000	...	...	...	5,934,307
...	66,667	...	(66,667)	...	Innovation for growth (S) Grants to agencies established under the <i>Farm Products Agencies Act</i>	...	...	...	...	...
...	16,763,900	...	(16,715,231)	48,669	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	48,669	...	...	...	15,085,174
...	999,000	...	...	999,000	Agricultural research in universities and other scientific organizations in Canada	909,818	89,182	...	...	999,000
...	17,829,567	...	(16,781,898)	1,047,669		958,487	89,182	...	...	16,084,174
600,000	31,537,000	842,810,000	(16,045,431)	858,901,569	Total—Grants	858,212,387	89,182	...	600,000	868,821,566
Contributions										
Security of the food system										
...	378,916,000	438,217,000	390,326,626	1,207,459,626	(S) Contributions in support of business risk management programs under the agricultural policy framework	1,207,459,626	...	...	...	1,299,014,090
...	65,500,000	...	(51,665,181)	13,834,819	(S) Payments in connection with the <i>Agricultural Marketing Programs Act</i>	13,834,819	...	...	...	12,061,055

Transfer Payments—Continued

Available from previous years	Source of authorities			Total available for use	Disposition of authorities			
	As shown in		Adjustments and transfers					
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
...	4,000,000	...	(2,773,645)	1,226,355	(S) Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	1,226,355	...	2,232,859
...	227,300,000	...	(227,300,000)	...	(S) Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	...	...	...
...	212,600,000	...	(212,600,000)	...	(S) Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	...	...	376,149,283
...	147,465,667	...	(38,743,108)	108,722,559	(S) Payments in connection with the <i>Farm Income Protection Act</i> —Province-based programs	108,722,559	...	128,005,620
...	69,400,000	...	(67,754,798)	1,645,202	(S) Contributions in support to the Bovine spongiform encephalopathy (BSE) recovery program	1,645,202	...	402,935,305
...	2,500,000	...	(41,918)	2,458,082	Contributions in support of business risk management programs under the Agri-cultural Policy Framework—Private	...	...	...
...	20,795,400	...	...	20,795,400	Sector Risk Management Partnership	71,230	2,386,852	11,263,973
...	30,100,000	...	...	30,100,000	Contributions for agriculture and agri-food sector assistance—International	18,312,300	2,483,100	...
...	...	...	...	...	Contributions for agriculture and agri-food sector assistance—Food safety and food quality	4,525,836	25,574,164	...
...	...	...	...	...	(S) Contributions for agricultural risk management—Spring credit advance program business risk management	6,174,427	...	6,209,217
...	8,000	...	(8,000)	...	Contribution to the Canada Safety Council in support of National Farm Safety Week	...	...	...
...	...	42,124,000	12,000,000	54,124,000	Contributions to provide farm income assistance to the agriculture community	54,124,000	...	22,227,405
...	...	17,100,000	...	17,100,000	Contributions in support of the Canadian beef and cattle industry	...	17,100,000	...
...	...	2,900,000	(1,700,000)	1,200,000	Contributions in support of non-business risk management programs under the Agricultural Policy Framework—Tracking and Tracing Initiative	1,200,000	...	...
...	...	245,280,000	(114,073,871)	131,206,129	(S) Class contribution payments for repositioning of the Canadian beef and cattle industry	131,206,129	...	...
...	...	85,190,000	(85,190,000)	...	(S) Class contribution payments for the Transitional industry support program	...	...	85,190,000
...	...	65,000,000	(65,000,000)	...	(S) Contributions to agricultural risk management—Canadian farm income program	...	...	65,000,000
...	...	7,800,000	29,090	7,829,090	(S) Payments in connection with the <i>Farm Income Protection Act</i> —Quebec Gross Revenue Insurance Conditional Remission Order	7,829,090	...	...
...	...	...	448,918	448,918	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	448,918	...	9,920,022

...	...	7,338,000	(3,299,000)	4,039,000	Contributions towards the control of the plum pox virus	4,039,000	...	...	5,747,500
...	...	...	(39,984)	(39,984)	(S) Contributions to a transition to future risk management programming	(39,984)	...	...	598,931,691
...	...	...	...	57,232,000	Contributions in support of business risk management programs under the Agricultural Policy Framework—Spring credit advance program	10,762,009	46,469,991	...	14,567,572
...	...	...	94,640,000	94,640,000	(S) Class contribution payments for the Farm Income Payment	94,640,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	26,713
...	1,215,817,067	910,949,000	(366,570,444)	1,760,195,623	Health of the environment	1,666,181,516	94,014,107	...	3,039,482,305
...	109,339,000	...	...	109,339,000	Contributions for agriculture and agri-food sector assistance—Environment	32,428,032	76,910,968	...	6,859,839
...	715,000	...	(566,332)	148,668	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	...	148,668	...	1,340,871
...	4,497,000	...	566,332	5,063,332	Contributions towards the implementation of the Climate Change Action Plan 2000	5,063,332	...	...	4,458,913
...	...	...	...	...	Items not required for the current year	...	...	...	5,837,499
...	114,551,000	...	...	114,551,000	Innovation for growth	37,491,364	77,059,636	...	18,497,122
...	10,700,000	...	275,000	10,975,000	Contributions for agriculture and agri-food sector assistance—Renewal and science and innovation	5,634,670	5,340,330	...	...
...	8,346,600	...	25,000	8,371,600	Contributions for agriculture and agri-food sector assistance—International	8,346,600	25,000	...	14,175,527
...	6,376,000	73,370	...	6,449,370	Contributions in support of assistance to rural Canada and development in the area of co-operatives framework	3,759,898	2,689,472	...	1,296,370
...	864,000	...	(209,508)	654,492	Contributions under the Career focus program—Youth employment strategy	544,648	109,844	...	416,780
...	5,346,000	...	(2,593,768)	2,752,232	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	1,582,446	1,169,786	...	10,497,083
...	1,710,000	...	...	1,710,000	Contribution to the Protein, Oil and Starch (POS) Pilot Plant Corporation	1,710,000	...	...	1,710,000
...	673,000	...	24,500	697,500	Contributions in support of organizations associated with agricultural research and development	697,500	...	...	858,000
...	44,416,315	...	(9,279,402)	35,136,913	Contributions under the Prairie grain roads program	35,136,913	...	...	33,145,184
...	...	...	...	...	Items not required for the current year	...	...	...	617,633
...	78,431,915	73,370	(11,758,178)	66,747,107	Total—Contributions	57,412,675	9,334,432	...	62,716,577
...	1,408,799,982	911,022,370	(378,328,622)	1,941,493,730	Departmental Summary by Business Line	1,761,085,555	180,408,175	...	3,120,696,004
600,000	1,219,681,500	1,753,759,000	(356,028,977)	2,618,011,523	Security of the food system	2,523,397,416	94,014,107	600,000	3,886,285,390
...	124,394,000	...	(9,805,000)	114,589,000	Health of the environment	37,529,364	77,059,636	...	24,431,429
...	96,261,482	73,370	(28,540,076)	67,794,776	Innovation for growth	58,371,162	9,423,614	...	78,800,751
600,000	1,440,336,982	1,753,832,370	(394,374,053)	2,800,395,299	Total Department	2,619,297,942	180,497,357	600,000	3,989,517,570

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities		
	As shown in				Available for use in subsequent years		
\$	\$	Main Estimates	Supplementary Estimates	Adjustments transfers	Total available for use	Used in the current year	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
Canadian Food Inspection Agency							
Contributions							
Food safety							
Contributions in support of those initiatives that contribute to the improvement, advancement and promotion of the federal inspection system							
...	122,000	...	...	167,154	289,154	289,154	552,301
Animal health							
Contribution to the provinces in accordance with the rabies indemnification regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection							
...	115,000	...	...	(111,095)	3,905	3,905	6,449
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax							
...	7,000	...	...	(7,000)	...	...	16,000
Contributions in support of those initiatives that contribute to the improvement, advancement and promotion of the federal inspection system							
...	...	...	...	187,183	187,183	...	...
(S) Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>							
...	1,343,000	66,000,000	...	1,275,854	68,618,854	68,618,854	8,640,971
...	1,465,000	66,000,000	...	1,344,942	68,809,942	68,809,942	8,663,420
Plant protection							
Contributions in support of those initiatives that contribute to the improvement, advancement and promotion of the federal inspection system							
...	...	...	...	282,452	282,452	...	...
(S) Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>							
...	157,000	...	...	3,882,796	4,039,796	4,039,796	279,578
...	157,000	...	...	4,165,248	4,322,248	4,322,248	279,578
...	1,744,000	66,000,000	...	5,677,344	73,421,344	73,421,344	9,495,299
Total Program							
600,000	1,442,080,982	1,819,832,370	...	(388,696,709)	2,873,816,643	2,692,719,286	3,999,012,869 ⁽¹⁾
Total Ministry							
600,000	1,442,080,982	1,819,832,370	...	(388,696,709)	2,873,816,643	2,692,719,286	3,999,012,869 ⁽¹⁾

(S) Statutory transfer payment.

(1) Amends reporting in previous year's Public Accounts.

Details of Spendable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Budgetary (spendable revenues)				
Security of the food system	24,251,000	15,735,827	24,558,651	
Health of the environment	15,000,000	14,876,580	14,470,430	
Total Department—Budgetary	39,251,000	30,612,407	39,029,081	
Canadian Dairy Commission				
Non-budgetary (respendable receipts)				
Canadian Dairy Commission				
Loan repayments	269,770,000	137,956,000	117,119,500	
Total Program—Non-budgetary	269,770,000	137,956,000	117,119,500	
Canadian Food Inspection Agency				
Budgetary (spendable revenues)				
Food safety	37,893,225	37,893,225	41,025,795	
Animal health	7,831,697	7,831,697	8,764,556	
Plant protection	9,274,272	9,274,272	9,774,395	
Total Program—Budgetary	54,999,194	54,999,194	59,564,746	
Canadian Grain Commission				
Budgetary (respendable revenues)				
Canadian Grain Commission				
Canadian Grain Commission Revolving Fund	42,180,000	34,656,172	34,146,883	
Total Program—Budgetary	42,180,000	34,656,172	34,146,883	
Total Ministry—Budgetary	136,430,194	120,267,773	132,740,710	
Non-budgetary	269,770,000	137,956,000	117,119,500	

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Farm Credit Canada	3,678,515			...
Canadian Dairy Commission	1,309,944			584,738
Agricultural service centres	734			...
Construction of multi-purpose exhibition buildings	189			2,723
	4,989,382			587,481
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	22,110,369			83,387,789
Adjustments to prior year's payables	1,908,433			65,318,512
	24,018,802			148,706,301
Sales of goods and services—				
Rights and privileges	4,625,453			5,555,462
Lease and use of public property	5,336,583			4,886,354
Services of a regulatory nature	25,195,427			25,747,883
Services of a non-regulatory nature	431,127			637,834
Sales of goods and information products	307,468			229,314
Other fees and charges	2,791,417			10,830,301
	38,687,475			47,887,148
Proceeds from the disposal of surplus Crown assets	2,377,131			2,371,214
Miscellaneous revenues	6,989,426			3,982,547
Total Department	77,062,216			203,534,691
Canadian Food Inspection Agency				
Other revenues—				
Sales of goods and services—				
Lease and use of public property	41,563			45,110
Services of a regulatory nature	54,778,155			53,558,727
Other fees and charges	275,063			216,745
	55,094,781			53,820,582
Proceeds from the disposal of surplus Crown assets	458,463			425,783
Miscellaneous revenues	868,580			633,843
Total Program	56,421,824			54,880,208

Revenues—Concluded

	Current year	Previous year
	\$	\$
Canadian Grain Commission		
Other revenues—		
Sales of goods and services—		
Services of a regulatory nature	30,146,952	26,195,802
Services of a non-regulatory nature	5,767,124	7,780,880
Sales of goods and information products	27,945	34,106
Other fees and charges—		
Interest on overdue accounts receivable	...	4,820
Gain on exchange valuation	278	587
Deferred revenues	(22,557)	41,677
	(22,279)	47,084
	35,919,742	34,057,872
Proceeds from the disposal of surplus Crown assets	7,784	55,730
Total Program	35,927,526	34,113,602
Ministry Summary		
Other revenues—		
Return on investments	4,989,382	587,481
Refunds of previous years' expenditures	24,018,802	148,706,301
Sales of goods and services	129,701,998	135,765,602
Proceeds from the disposal of surplus Crown assets	2,843,378	2,852,727
Miscellaneous revenues	7,858,006	4,616,390
Total Ministry	169,411,566	292,528,501

(1) Interest unless otherwise indicated.

SECTION 3

2004-2005

PUBLIC ACCOUNTS OF CANADA

Atlantic Canada Opportunities Agency

Department

Enterprise Cape Breton Corporation

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	3.2
Ministry summary	3.3
Programs by business line	3.4
Transfer payments	3.5
Revenues	3.6

Department	Enterprise Cape Breton Corporation
Objectives	Objectives
To support and promote new opportunities for economic development in Atlantic Canada, with particular emphasis on small- and medium-sized enterprises, through policy, program and project development and implementation, and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.	To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

Business Line Descriptions

Development

This business line includes the Agency's program policy, planning and delivery functions directly related to the mandate of the organization. It is divided into six sub-activities: action/business development, cooperation, advocacy and coordination, special programs, Pan-Atlantic development, and program administration. These sub-activities delineate the nature of the Agency's business.

Corporate administration

This business line includes: the executive offices of the Minister and the President; personnel, finance, systems and other administrative support services provided at Head Office and in regional offices; internal audit activities; legal services; and Head Office communications activities not related to specific programs.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities					
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year	
	\$	\$						\$	\$		\$
...	81,924,000	...	...	81,924,000	1	Department					
...	...	...	204,000	204,000		Operating expenditures					
...	81,924,000	...	204,000	82,128,000	5	Transfer from TB Vote 15 ⁽¹⁾					
...	385,737,000	...	...	385,737,000		Total—Vote 1					
...	69,970	...	(248)	69,722	(S)	Grants and contributions					
...	8,821,000	...	(587,400)	8,233,600	(S)	Minister of Atlantic Canada Opportunities Agency—					
...	...	...	15,677	19,640	(S)	Salary and motor car allowance					
3,963	...	...	150,126	150,126	(S)	Contributions to employee benefit plans					
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets					
...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years					
...	...	...	...	...		Appropriations not required for the current year					
3,963	476,551,970	...	(217,845)	476,338,088		Total Department—Budgetary					
...	12,645,000	...	...	12,645,000	10	Enterprise Cape Breton Corporation					
...	...	...	5,000	5,000		Payments to the Enterprise Cape Breton Corporation					
...	12,645,000	...	5,000	12,650,000		Transfer from TB Vote 15 ⁽¹⁾					
...	12,645,000	...	5,000	12,650,000		Total—Vote 10					
...	12,645,000	...	5,000	12,650,000		Total Program—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
...	...	...	...	...		Total Ministry—Budgetary					
3,963	489,196,970	...	(212,845)	488,988,088	</						

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Development	65,921,404	63,819,186	...	...	385,737,000	363,372,218	...	...	...	...	451,658,404	427,191,404
Corporate administration	24,679,684	23,113,433	...	...	...	...	...	...	...	...	24,679,684	23,113,433
Total Department—Budgetary	90,601,088	86,932,619	...	...	385,737,000	363,372,218	...	...	...	...	476,338,088	450,304,837
Enterprise Cape Breton Corporation—Budgetary	12,650,000	12,650,000	...	...	...	...	...	...	...	...	12,650,000	12,650,000
Total Ministry—Budgetary	103,251,088	99,582,619	...	...	385,737,000	363,372,218	...	...	...	...	488,988,088	462,954,837

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	2,000,000	...	(1,095,000)	754,192	150,808	...	1,468,153
Department Grants							
Development Grants to non-profit organizations to promote economic cooperation and development							
...	135,232,000	...	20,591,000	154,488,037	1,334,963	...	153,281,981
...	13,708,000	...	...	10,497,175	3,210,825	...	17,765,119
...	600,000	...	...	360,067	239,933	...	307,118
...	10,800,000	...	...	9,381,013	1,418,987	...	22,588,836
...	70,000,000	...	(12,000,000)	56,023,866	1,976,134	...	34,530,762
...	51,000,000	...	30,500,000	76,727,610	4,772,390	...	55,620,491
...	24,100,000	...	...	22,603,045	1,496,955	...	17,891,554
...	30,000,000	...	(28,000,000)	699,862	1,300,138	...	1,035,500
...	48,297,000	...	(10,000,000)	31,833,940	6,463,060	...	39,745,870
...	...	...	4,000	3,411	589	...	1,987,891
...	...	...	...	...	...	...	5,948,625
...	383,737,000	...	1,095,000	362,618,026	22,213,974	...	350,703,747
...	385,737,000	...	...	363,372,218	22,364,782	...	352,171,900
Total—Contributions							
Total Ministry							

Revenues

Department	Current year		Previous year	
	\$		\$	
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Special areas and highways agreement	40,857		...	
Comprehensive development plan agreement	39,811		74,884	
	80,668		74,884	
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	4,574,117		5,879,699	
Sales of goods and services—				
Other fees and charges	1,161		5,181,720	
Proceeds from the disposal of surplus Crown assets	15,677		5,663	
Miscellaneous revenues—				
Contribution recoveries (loans, advances and accounts receivables)	54,924,350		56,427,820	
Recognition of revenues on accounts receivables	1,158,869		390,265	
Interest and other charges to clients	418,971		428,447	
Sundries	352,866		3,293,529	
	56,855,056		60,540,061	
Total Ministry	61,526,679		71,682,027	

⁽¹⁾ Interest unless otherwise indicated.

SECTION 4

2004-2005

PUBLIC ACCOUNTS OF CANADA

Canada Customs and Revenue Agency

Department

Canada Post Corporation

Royal Canadian Mint

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	4.2
Ministry summary	4.3
Programs by business line	4.5
Transfer payments	4.6
Details of spendable amounts	4.7
Revenues	4.7

Department

Objectives

To collect revenues and administer tax laws for the federal government and for certain provinces and territories; and to deliver certain social and economic benefits programs to Canadians, through the tax system.

Business Line Descriptions

Tax services

Activities that inform clients of their rights and entitlements, and assist them in meeting their obligations; registration, processing and assessment of client returns; research in support of tax services including: policy development, risk assessment, legislative change, the application of technology and new business opportunities; maintains an effective debt management service, which includes accounts receivable and source deductions; activities that identify and determine underlying causes of non-compliance and the undertaking of corrective actions; and investigates, and as appropriate, prosecutes suspected cases of fraudulent non-compliance.

Benefit programs and other services

Administers and delivers federal income-based support programs to individuals; administers and delivers provincial income-based support programs to individuals; and provides tax and/or customs related services for other levels of government and/or public sector organizations.

Appeals

Provides clients with a fair and impartial review of their disagreements with Agency decisions involving tax, customs, employment insurance, Canada Pension and trade administration issues; manages (in cooperation with Justice Canada) the handling of cases when clients

appeal any of the Branch's decisions to court; manages the program which enables clients to voluntarily correct any deficiencies in reporting to the Agency on their tax, duty and tariff obligations; and coordinates initiatives which support and strengthen the fairness of Agency programs.

Corporate management and direction

Provides strong leadership through the establishment and maintenance of a modern, progressive human resources regime, including the use of leading edge technologies, an integrated business planning and competency-based approach, a new approach to dispute resolution and tailor-made classification standard; provides strong leadership regarding new finance and administration responsibilities associated with the creation of the Agency while providing direction in the provision of existing financial and resource management services, resource utilization, office systems and security services; manages and promotes a cohesive approach to information technology to achieve improved client service and accessibility while contributing to reduced costs by integrating current and new efforts across business lines; supports and strengthens relationships with provinces, territories, other government departments and international agencies while pursuing opportunities to establish new partnerships and alliances; and maintains and strengthens our management framework including modern comrollership, planning, decision-making, review and accountability practices. Leads and directs efforts to enhance the effectiveness of our management systems and processes and the quality of corporate information, all of which support transparent management for results.

Canada Post Corporation

Objectives

The objective of the Corporation is to establish and operate a postal service.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- To produce coins of the currency of countries other than Canada;
- To melt, assay, refine, buy and sell gold, silver and other metals for the accounts of Canada; and
- To make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$			\$	\$	\$
200,281,984	2,449,124,000	...	2,649,405,984	1			
...	...	1	...	1a			
...	...	...	711,000				
...	...	...	34,212,508				
...	...	...	74,646,000				
...	...	...	(164,844)				
...	...	...	(239,050,000)				
...	...	...	(11,930,985)				
200,281,984	2,449,124,000	1	(141,576,321)		2,366,851,046	9,329,337	131,649,281
17,342,888	143,726,000	...	...	5			
...	...	1	...	5b			
...	...	...	164,844				
17,342,888	143,726,000	1	164,844		127,507,790	...	33,725,943
...	69,970	...	(2,042)	(S)	67,928	...	...
...	31,199,000	(12,110,000)	1,100,900	(S)	20,189,900	...	...
...	449,032,000	...	(73,100,473)	(S)	375,931,527	...	...
...	159,000,000	...	365,898	(S)	159,365,898	...	...
...	...	...	123,200	(S)	123,200	...	...
...	...	...	935,655	(S)	935,655	...	...
...	...	...	3,720	(S)	3,720	...	...
217,624,872	3,232,150,970	(12,109,998)	(211,984,619)		3,050,976,664	9,329,337	165,375,224
Total Department—Budgetary							
Canada Post Corporation							
...	197,210,000	...	...	10	197,210,000	...	...
Payments to the Canada Post Corporation for special purposes							
...	...	...	...		...	...	222,210,000

Ministry Summary—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$	(S)	\$	\$	\$
500,000,000	...	...	...	500,000,000	(L) Loans to the Corporation pursuant to the <i>Canada Post Corporation Act</i> , sections 28, 29 and 30. Aggregate limit \$500,000,000 (Net)	...	...	500,000,000
...	197,210,000	...	...	197,210,000	Total Program— Budgetary	197,210,000	...	...
500,000,000	...	...	...	500,000,000	Non-budgetary	...	...	500,000,000
					Royal Canadian Mint			
					(S) (L) Loans to the Mint pursuant to the <i>Royal Canadian Mint Act</i> : Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed \$75,000,000, March 11, 1999 (Net)	...	...	75,000,000
75,000,000	...	...	...	75,000,000		...	...	75,000,000
75,000,000	...	...	...	75,000,000	Total Program—Non-budgetary	...	...	75,000,000
					Total Ministry—			
217,624,872	3,429,360,970	(12,109,998)	(211,984,619)	3,422,891,225	Budgetary	3,248,186,664	9,329,337	165,375,224
575,000,000	...	...	...	575,000,000	Non-budgetary	...	...	575,000,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-statutory authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

Department	Operating			Capital		Transfer payments		Revenues netted against expenditures			Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Tax services	2,028,011,266	1,979,663,744	...	...	...	161,233,733	127,507,790	87,359,001	87,359,001	...	...	...	2,101,885,998	2,019,812,533
Benefit programs and other services	91,154,102	80,833,909	...	...	...	159,365,898	159,365,898	17,491,001	17,491,001	...	...	...	233,028,999	222,708,806
Appeals	98,878,000	87,182,610	...	...	...	...	...	7,414,999	7,414,999	...	...	...	91,463,001	79,767,611
Corporate management and direction	835,185,226	764,569,713	...	...	...	...	...	35,881,999	35,881,999	...	...	...	799,303,227	728,687,714
Sub-total	3,053,228,594	2,912,249,976	...	...	...	320,599,631	286,873,688	148,147,000	148,147,000	...	...	...	3,225,681,225	3,050,976,664
Revenues netted against expenditures	(148,147,000)	(148,147,000)	...	...	...	...	...	(148,147,000)	(148,147,000)	...	...	...	...	...
Total Department—Budgetary	2,905,081,594	2,764,102,976	...	...	...	320,599,631	286,873,688	...	...	...	...	...	3,225,681,225	3,050,976,664
Canada Post Corporation—														
Budgetary	197,210,000	197,210,000	...	...	...	...	...	...	...	...	...	...	197,210,000	197,210,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	500,000,000	...
Royal Canadian Mint—														
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	75,000,000	...
Total Ministry—														
Budgetary	3,102,291,594	2,961,312,976	...	...	...	320,599,631	286,873,688	...	...	...	...	...	3,422,891,225	3,248,186,664
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	575,000,000	...

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Grants							
...	159,000,000	...	365,898	159,365,898	...	...	147,424,168
Benefit programs and other services							
(S) Children's special allowance payments							
Contributions							
Tax services							
Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes							
17,173,113 ⁽¹⁾	143,726,000	...	...	127,173,170	...	33,725,943	119,855,303
Contribution to the Canadian Home Builders' Association to support the "Get It in Writing!" consumer information campaign							
169,775 ⁽¹⁾	...	1	164,844	334,620	...	...	71,673
17,342,888	143,726,000	1	164,844	127,507,790	...	33,725,943	119,926,976
Total—Contributions							
Ministry Summary by Business Line							
Tax services							
17,342,888	143,726,000	1	164,844	127,507,790	...	33,725,943	119,926,976
Benefit programs and other services							
...	159,000,000	...	365,898	159,365,898	...	...	147,424,168
17,342,888 ⁽¹⁾	302,726,000	1	530,742	286,873,688	...	33,725,943	267,351,144

(S) Statutory transfer payment.

(1) Amends reporting in previous year's Public Accounts.

Details of Respendable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Canada Pension Plan	72,067,000	72,067,000	68,814,000	
Employment insurance	76,080,000	76,080,000	77,933,000	
Total Ministry—Budgetary	148,147,000	148,147,000	146,747,000	

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Income tax—				
Personal	89,934,196,830	85,081,432,849	27,430,778,748	
Corporations	29,955,402,284	3,560,166,433	3,142,186,757	
Non-residents	123,449,765,547	115,654,398,354		
Goods and services tax (GST)/Harmonized sales tax (HST)	12,321,750,005	12,939,218,536		
Less: Government tax remission order credit to persons	1,128,307,158	1,043,508,613		
	3,309,513,432	3,162,839,845		
Excise tax—Motive fuel—Gasoline	7,883,929,415	8,732,870,078		
Excise tax—Aviation gasoline and diesel fuel—	3,967,814,248	3,945,062,826		
Aviation gasoline and jet fuel	22,427,386	82,873,887		
Diesel fuel	1,017,935,623	879,175,760		
Excise duties—	1,040,363,009	962,049,647		
Matured spirits	645,283,432	451,018,982		
Unmatured spirits	(161,907)	618,502		
Beer	497,509,315	622,668,933		
Spirit coolers	10,282,082	12,952,245		
Wine	143,355,749	133,988,448		
Cigarettes	2,724,940,883	2,546,480,450		
Cigars	5,466,326	3,684,239		
Manufactured tobacco	242,866,797	193,719,731		
Canadian raw leaf tobacco	242,669	5,829		
Licences	19,400	(3,274)		
Air travellers security charge	4,269,804,746	3,965,134,085		
Other excise taxes and duties—	383,201,244	409,558,546		
Manufacturers' taxes—				
Cigarettes	(9,248,349)	437,791,280		
Cigars	...	981,896		
Tobacco	(690,652)	46,283,781		
Jewellery	42,109,077	35,727,482		
Automobiles	5,945,164	6,416,646		

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Automotive air conditioners	137,728,109	126,484,912	Other fees and charges—		
Wines	15,812	16,742,372	Administration charge dishonoured payment instruments	6,517	2,952,181
Insurance premium	11,822,856	8,092,853	Deferred revenues	(3,392)	(80,840)
Sundries	(619,143)	(22,374,755)	Interest on other revenues—Other	21,169	17,367
			Sundries	1,006,174	3,606,508
	187,062,874	656,146,467		1,030,468	6,495,216
Total tax revenues	141,181,941,083	134,325,220,003		169,129,594	189,738,215
Other revenues—				123,200	482,417
Return on investments—			Proceeds from the disposal of surplus Crown assets		
Loans, investments and advances—					
Canada Post Corporation - Dividends	63,400,000	17,900,000	Miscellaneous revenues—		
			Interest and penalties—		
Refunds of previous years' expenditures—			Personal income tax	1,789,686,496	1,842,402,378
Refunds of previous years' expenditures	468,992	1,433,724	Corporations income tax	976,933,812	826,133,135
Adjustments to prior year's payables	5,170,623	1,916,106	Goods and services tax (GST)/Harmonized sales		
			tax (HST), customs import duties, excise tax and,		
	5,639,615	3,349,830	air travellers security charge	375,038,802	186,101,057
				3,141,659,110	2,854,636,570
Sales of goods and services—			Interest paid on refunds—		
Rights and privileges—			Personal income tax	(67,832,211)	(85,558,641)
Duty free shops	...	401	Corporations income tax	(495,791,715)	(804,433,439)
Brokers licence fees	...	363,600	Goods and services tax (GST)/Harmonized sales		
Customs warehouse fees	...	1,094,482	tax (HST), customs import duties and, excise tax	(37,656,134)	(50,244,514)
Sundries	142,000	1,016,284		(601,280,060)	(940,236,594)
	142,000	2,474,767	Sundries—		
	165,838	560,348	Court fines	9,040,491	8,796,311
Lease and use of public property			Customs seizures	(3,262,757)	2,950,799
Services of a regulatory nature—			Recovery of employee benefits	29,975,144	25,921,000
Fees for collecting employment insurance			Section 60 of the <i>Canada Customs and Revenue</i>		
and Canada Pension Plan	148,147,000	146,747,000	<i>Agency Act</i>	7,655,500	...
Ruling fees	1,839,731	1,945,959	Miscellaneous	352,246	(2,184,125)
Border Canada/US Programs	...	1,716,321		43,760,624	35,483,985
Sundries	413,732	942,996			
	150,400,463	151,352,276		2,584,139,674	1,949,883,961
			Total other revenues	2,822,432,083	2,161,354,423
Services of a non-regulatory nature—					
Administration of provincial programs	16,134,152	24,643,399	Total Ministry	144,004,373,166	136,486,574,426 ⁽¹⁾
Special services fees	...	2,424,820			
Sundries	915,862	1,762,389			
	17,050,014	28,830,608			
Sales of goods and information products—					
Sale of unclaimed goods, seals, etc.	340,811	25,000			

(1) During the year, Canada Border Services Agency was created and transferred to Solicitor General (Public Safety and Emergency Preparedness). Therefore, the previous year's amounts have been restated by \$22,732,580,298.

SECTION 5

2004-2005

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department

Canada Council for the Arts
Canadian Broadcasting Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and
Telecommunications Commission
Library and Archives of Canada
National Arts Centre Corporation
National Battlefields Commission
National Capital Commission
National Film Board
National Gallery of Canada
National Museum of Science and Technology
Public Service Commission
Public Service Staff Relations Board
Public Service Staffing Tribunal
Status of Women—Office of the Co-ordinator
Telefilm Canada

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions ...	5.2
Ministry summary	5.8
Programs by business line	5.15
Transfer payments	5.18
Details of spendable amounts	5.24
Revenues	5.25

Department

Objectives

To build a strong society in which Canadians participate, celebrate and give expression to their values and heritage.

Business Line Descriptions

Cultural development and heritage

Cultural development and heritage helps create an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop thereby ensuring the availability of, and access to, Canadian arts, heritage, broadcasting products and services. This is achieved through a broad mix of activities and programs, instruments and institutions, including international agreements, cultural agencies, Special Operating Agencies, legislation and regulations.

Canadian identity

Canadians share an identity based on common values and characteristics. Drawing strength from their diversity of languages, cultural heritage, ethnic origins and regional ties, their vision of Canada is one where everyone contributes to build a proud cohesive society.

Canadian identity fosters knowledge and appreciation of Canadian institutions and achievements, Canadian symbols and the values they represent, the linguistic duality, the multicultural character and the contribution of Aboriginal peoples. It promotes civic participation and volunteerism, social justice, mutual understanding, human rights, the learning of both official languages, excellence in sport and recognition for Canadian athletes, and the commemoration of national events as means of taking part in strengthening and celebrating Canada.

Corporate management

Corporate management provides strategic advice, services and products associated with: strategic planning and policy coordination; financial management; human resources management; information management; communications and public affairs; corporate reviews; administrative support; and regional program delivery support. In addition, it promotes Canadian Heritage activities through coordination with portfolio agencies, active exchanges with central agencies, other government departments, the provinces, territories and the international community. It also coordinates Canada's participation in international expositions.

Canada Council for the Arts

Objectives

To foster and promote the study and enjoyment of, and the production of works in, the arts and to coordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad.

Canadian Broadcasting Corporation

Objectives

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and be primarily Canadian in content and character.

Canadian Museum of Civilization

Objectives

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and

appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objectives

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission

Objectives

To ensure that Canadians have access to integrated communications services and, to the resulting economic, social and cultural benefits, through balanced regulation, monitoring and dialogue with the public, in accordance with the *Broadcasting Act*, the *Telecommunications Act* and related legislation.

Business Line Descriptions

Regulation of communications in the public interest
The Canadian Radio-television and Telecommunications Commission (CRTC) regulates broadcasting un-

dertakings and telecommunications service providers and common carriers, to handle matters subject to the *Broadcasting Act*, the *Telecommunications Act* and related legislation in the communications sectors under federal jurisdiction.

Among other things, the CRTC:

- develops strategies to ensure the presence of Canadian content as well as access to a broad selection of analog and digital communications services;
- ensures that Canadians have access to a variety of high-quality communications services, at reasonable prices;
- facilitates the transition to fair, sustainable competition in the communications sector; and
- regulates when the public interest is not being served in a competitive environment.

To accomplish this, the CRTC:

- evaluates, analyses and processes applications from broadcasting undertakings and telecommunications carriers;
- promotes the participation of the Canadian public in its decision-making process, by holding public proceedings;
- hears complaints from consumers, and conducts investigations;
- uses dispute resolution to settle issues involving a communications company and other parties;
- supervises the Canadian broadcasting and telecommunications systems;
- ensures compliance with the statutes, regulations and conditions of licence;

Strategic Outcome

Canada's documentary heritage is safeguarded and organized for current and future generations.

Program Activity Descriptions

Development of collection

The Library and Archives of Canada (LAC) collection is an unparalleled record of the development and achievements of Canadian society and a reflection of the rich intellectual and creative output of its people. Building a national documentary resource for all aspects of the study of Canada provides the foundation for delivery of services and interpretative programs that strengthen the Canadians' collective understanding and appreciation of the nation's past, present and future. The collection of the Library and Archives of Canada includes all media of Canadian publishing and archival materials of national significance.

Description of collection

LAC ensures that the collection it holds is described to allow Canadians from diverse backgrounds and with diverse information needs to be able to search, use and understand the content we hold and the context in which it was created. Description takes many forms to support layered, user-friendly access to the collection. It encompasses describing physical attributes and elements, subject analysis, standard classifications for individual publications and descriptions at a high level of content and provenance for archival collections. Normally, descriptions are governed by nationally and internationally accepted codes of practice such as the Anglo-American Cataloguing Rules (AACR2) and Rules for Archival Description (RAD) and conform to internationally interoperable communications formats such as MARC21.

- examines transfers of ownership and control of undertakings;
- develops regulations, and makes decisions on any matter concerning applications from undertakings and regulatory frameworks; and
- identifies important issues affecting the regulation of broadcasting and telecommunications.

Library and Archives of Canada

The *Library and Archives of Canada Act* assented to on April 22, 2004 and proclaimed on May 21, 2004, created Library and Archives Canada as the successor to the National Library of Canada and the National Archives of Canada and provided for the appointment of its head, the Librarian and Archivist of Canada.

Many changes have occurred with the amalgamation of the agencies including the decision to provide information from 2004-2005 on results according to the strategic outcomes of Library and Archives of Canada as defined in its approved Program activity architecture.

The 2004-2005 Main Estimates of the National Archives and National Library were approved during the month of January 2004. At this time, Library and Archives of Canada was not created and, therefore, the new Program activity architecture was not defined.

For this reason, in the 2004-2005 Public Accounts, it is impossible to provide the objectives and the descriptions by Business lines as presented in the 2004-2005 Main Estimates of the National Archives and National Library.

You will find below, the Strategic Outcomes of Library and Archives of Canada with the related descriptions of the Program activity architecture.

Care of collection

Safeguarding Canada's documentary heritage for future generations of Canadians is essential to the mandate of the Library and Archives of Canada. Care of collection consists of the development and implementation of policies, procedures and activities that ensure the current and long-term accessibility of the collection.

Strategic Outcome

Canada's documentary heritage is known, accessible and used.

Program Activity Descriptions

Services

LAC information services, consultation services, rights management (including Access to Information and Privacy, personnel records and rights clearance) and lending services facilitate Canadians' access and use of Canada's documentary heritage. These services are used by the general public, both in Canada and abroad, for research and learning purposes, by government employees in the conduct of their work, and by other libraries and archives to augment the services they offer to their clients. Based on identified client needs and preferences, these services are available through multiple channels including in person, by telephone, regular mail, e-mail and the Internet.

Programs

LAC designs and delivers interpretive programs and public activities through a variety of media to make the documentary heritage of Canada known to Canadians. By promoting and giving meaning and context to the LAC collection, LAC strengthens Canadians' collective understanding and appreciation of the nation's

past, present and future. Through programs, Canadians and those interested in Canada gain new knowledge, understanding and appreciation of the Canadian experience as it is reflected in Canada's rich documentary heritage.

Portrait gallery of Canada

The Portrait Gallery of Canada will showcase portrait of contemporary and historical Canadians from all parts of society, and will be a major cultural venue for Canada and for tourists to the National Capital Region. Portrait Gallery of Canada functions include acquisitions and research, strategic initiatives and exhibitions, description and care of portrait collections, public programming, communications and its development and building project.

Strategic Outcome

Information and knowledge are effectively managed within the Government of Canada.

Program Activity Descriptions

Information management strategies

Information and knowledge, when effectively managed, enable client-centred government and service delivery transformation, and reduce both cost and risk to the Government of Canada. Effective Information Management (IM) and Knowledge Management (KM) ensures that useful and reliable information is available, interoperable and re-purposed as needed; ensures that policy and decision-making is well informed; and supports transparency and accountability. LAC is one of three lead federal government agencies for IM/KM in federal institutions. It derives its authority from the *Library and Archives Act*, the Management of Government Information Policy, the Communications Policy of the Government of Canada, and the Government Security Policy. LAC ensures that its IM/KM programs

and practices are aligned with the legislation and support government and departmental directions, priorities and strategic outcomes.

Information management solutions

Under the Management of Government Information Policy, LAC is accountable for the development of operational solutions including standards, guidelines, tools, initiatives, processes, systems and training to support federal departments and agencies in managing their information resources in all media throughout their life cycle, and for providing professional support to government IM communities.

Information management services

LAC provided IM services to the Government of Canada through Federal Record Centres and the Council of Federal Libraries.

Strategic Outcome

Corporate management

Program Activity Descriptions

Corporate management

This program activity delivers strategic, integrated, flexible and cost-effective corporate support to Library and Archives of Canada. It works to create a culture of cooperation, communication and collaboration to strengthen corporate decision-making, management accountability and strategic partnerships in achieving the institution's mandate. It provides corporate approaches to strategic planning and policy development, information technology and communications. Corporate management ensures that LAC is aware of its external environment and opportunities, works horizontally, and functions as a cohesive whole in order to achieve the best results for Canadians.

National Arts Centre Corporation

Objectives

To promote the development of the performing arts and operate and maintain the Centre.

National Battlefields Commission

Objectives

Conserve and develop the historic and urban parks that make up the National Battlefields in the city of Quebec and its surrounding area.

Business Line Descriptions

Conservation and development

The actions of the Commission are grouped in only one business line designated "Conservation and Development" which is subdivided into three service lines:

- conservation, comprising the following units:
 - maintenance, which sees to maintenance of the site, its furnishings, buildings, and infrastructure;
 - provides for a safe and stable environment; minimizes wear and tear and deterioration; and slows down or prevents damage;
 - landscaping, which is responsible for landscaping, horticultural and arboricultural activities;
 - surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties;
- development, comprising the following units:
 - visitor reception and information, which is responsible for reception of visitors, Park users, and organizations that hold activities on the site,

and also handles information to the public and reservations;

- educational interpretation, which is responsible for educational interpretative activities for the school and playground clientele and the public at large;
- communications, which is responsible for promoting activities and services and ensuring the visibility of the Commission and the federal government;
- administration, which includes management, and administrative and financial services.

National Capital Commission

Objectives

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board

Objectives

To produce audiovisual works that reflect Canadian realities and perspectives while innovating in various aspects of filmmaking, and to distribute and provide access to these audiovisual works.

Business Line Descriptions

National Film Board operations

The National Film Board (NFB) is a cultural agency reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the

Governor General in Council and chaired by the Government Film Commissioner.

The NFB is an integrated producer-distributor which develops, writes, shoots, finishes, promotes, markets, sells and distributes film and multimedia products. Its main production and distribution centre is located in Montreal but it also has offices in Halifax, Moncton, Toronto, Winnipeg, Edmonton and Vancouver and maintains offices in Paris and New York for the international marketing of its products. To deliver its program, it uses in-house staff and freelancers and also works with public- and private-sector production and distribution partners when necessary.

Although it is autonomous and traditionally has an arm's length relationship with the Government, this public film institution contributes in various ways to Canadian cultural policy objectives by producing socially and culturally relevant films, providing Canadian audiovisual materials for the educational sector, directly supporting various Canadian government initiatives at home and abroad, conserving and promoting access to Canada's rich audiovisual heritage, supporting new filmmaking talent, promoting the development of regional and diversity cinema, forging strategic alliances with the private and public sectors, promoting Canadian culture abroad and encouraging research and experimentation in communication technologies.

National Gallery of Canada

Objectives

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada; and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Museum of Science and Technology

Objectives

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Public Service Commission

Objectives

The corporate level strategic objectives of the Public Service Commission (PSC) are within its legislative mandate to assist in providing Canadians with:

- a highly competent, non-partisan, professional Public Service appointed on the basis of merit;
- a representative Public Service workforce;
- a Public Service which understands and is able to apply democratic, ethical, and professional values;
- a Public Service which builds on its competencies through development and continuous learning;
- the recognition and sustaining of a non-partisan Public Service as a cornerstone of the governance system; and
- a PSC which is an independent champion and steward of the principles of a professional Public Service, in the public interest.

Business Line Descriptions

Resourcing

The Resourcing business line encompasses activities in support of delegated and non-delegated staffing. These activities are program development, administration of staffing delegation, establishment of tests and stan-

dards for selection, administration of staffing priorities, recruitment and promotion, and diversity and employment equity initiatives. The business line also includes resourcing, exchanges and development programs for the Executive Group.

In addition, the business line is responsible for the delivery of the employment equity initiatives and corporate development programs on behalf of Treasury Board.

Learning

The Learning business line is composed of two main service lines: language training and professional development for non-executives.

Language training assesses the potential for success of employees who are eligible for language training. It provides mandatory and discretionary language training in both official languages and related orientation and language training services. It provides for the development and design of second-language courses and tools to meet the job-related linguistic requirements of departments and a range of advisory, informational and coordinating services related to language training.

The PSC provides a range of learning products and services to key communities such as policy analysts, supervisors, human resources specialists, comptrollership, communications analysts and others. The emphasis is on corporate learning messages (such as the machinery of government and values and ethics) and on products unique to government learning, not on work specific training which is the responsibility of departments. The PSC provides training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands.

As the PSC repositions, its focus on learning will shift to a more strategic use of resources, concentrating on the design and development of new learning products

and services, that respond to the strategic directions of the Treasury Board Secretariat Advisory Committee (TBSAC).

Recourse

The Recourse business line hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations on matters such as appointment and promotion. Recourse is also responsible for the investigation of complaints and irregularities in the resourcing process that are not subject to appeal, for the investigation of complaints of harassment in the workplace and for conciliating settlements where complaints are upheld. Training, advice and assistance are also provided to departments, employee representatives, other organizations, and individuals.

Policy, research and outreach

This business line provides the capacity to measure, report, provide advice, and deliver policy in areas within the PSC's mandate.

This business line supports the medium and long-term positioning of the PSC through strategic analysis and research, environmental scanning, and liaison with stakeholders, especially on issues related to the PSC's role as independent champion and steward of a professional, non-partisan, and representative public service, and of key public administration values.

In support of this role, the business line also enhances and coordinates the knowledge base of the PSC. The business line supplies strategic information to the Commission and ultimately to Parliament (via the PSC's annual report) through the monitoring, assessment and review of PSC programs and policies and through the monitoring of the health of the Public Service in the areas related to the PSC's mandate.

Functions related to outreach, such as reporting to Parliament, the Government and its central agency advisors on PSC matters at a strategic level, liaison and

information sharing between provincial, federal, and international policy actors in areas related to the mandate and delegated responsibilities of the Public Service Commission, are carried out through the Policy, research and outreach business line.

Corporate services

The Corporate services business line includes the activities of the President and Commissioners; corporate business planning; management systems and policies; finance, human resources management, informatics, internal audit and other administrative and support services.

Public Service Staff Relations Board

Objectives

The creation of jurisprudence through the decisions of the Board and the implementation of a set of integrated procedures which enable the employers, the bargaining agents and the employees they represent and others who have entitlements, to exercise their rights under the Act.

Business Line Descriptions

Public Service Staff Relations

The Public Service Staff Relations Board provides the necessary framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

The Board renders reasoned decisions in a timely manner and provides assistance to the parties thereby contributing to the following goals:

- fostering harmonious labour relations in the work place; and

- minimising the possibility of labour unrest which could result in disruption in the implementation of government programs.

Public Service Staffing Tribunal

Objectives

The mandate of the Public Service Staffing Tribunal (PSST) is to consider and dispose of complaints under the revised *Public Service Employment Act* regarding internal appointments, complaints regarding internal appointments revoked by the Deputy Head or the Public Service Commission (PSC) following a departmental or PSC investigation made at the request of a department or agency, and complaints from employees who have been notified that they will be laid off. The PSST also promotes a non-adversarial resolution of disputes by providing mediation services.

Status of Women—Office of the Co-ordinator

Objectives

To promote equality of women in all spheres of Canadian life.

Business Line Descriptions

Promoting gender equality

To promote gender equality and the full participation of women in the economic, social, cultural and political life of the country; the promotion of the advancement of women in collaboration with federal government departments and agencies, local, provincial, and territorial governments, non-governmental organizations, industry and educational and health authorities; the

provision of grants to support initiatives of women's and other voluntary organizations working toward the equality of women, the provision of technical information and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality, and collaboration with other countries and multinational organizations to advance public policy on gender equality.

Telefilm Canada

Objectives

To foster and promote the development of feature film and television industries in Canada.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	233,221,000	...	...	233,221,000	1	Operating expenditures	...	...	...	...
...	...	9,147,571	...	9,147,571	1a	Operating expenditures	...	...	...	...
...	...	6,032,717	...	6,032,717	1b	Operating expenditures	...	...	...	...
...	...	...	951,000	951,000		Transfer from TB Vote 15 ^(a)	...	...	...	...
...	...	...	(292,000)	(292,000)		Transfer to: Vote 1 (Environment)	...	...	...	...
...	...	...	...	...		Vote 1 (Human Resources Development	...	...	...	...
...	...	...	(1,014,000)	(1,014,000)		Social Development))	...	...	...	...
...	...	...	...	...		Vote 5 (Human Resources Development	...	...	...	...
...	...	...	(1,400,000)	(1,400,000)		(Social Development))	...	...	...	...
...	...	...	(562,200)	(562,200)		Vote 45 (Environment)	...	...	...	...
...	233,221,000	15,180,288	(2,317,200)	246,084,088		Total—Vote 1	240,633,414	5,450,674	...	224,705,518
...	866,013,000	...	...	866,013,000	5	Grants and contributions	...	...	...	...
...	...	93,381,746	...	93,381,746	5a	Grants and contributions	...	...	...	...
...	...	42,053,415	...	42,053,415	5b	Grants and contributions	...	...	...	...
...	...	...	(3,068,942)	(3,068,942)		Transfer to Vote 45 (Environment)	...	...	...	...
...	866,013,000	135,435,161	(3,068,942)	998,379,219		Total—Vote 5	997,114,311	1,264,908	...	869,848,017
...	1,030,000	...	24,303	1,054,303	(S)	Salaries of the Lieutenant Governors (<i>Salaries Act</i>)	1,054,303	...	...	1,043,000
...	637,000	...	29,576	666,576	(S)	Payments under the <i>Lieutenant Governors Super-annuation Act</i>	666,576	...	...	654,862
...	182,000	...	(25,655)	156,345	(S)	Supplementary retirement benefits—Former Lieutenant Governors	156,345	...	...	133,527
...	69,970	...	(2,042)	67,928	(S)	Minister of Canadian Heritage—Salary and motor car allowance	67,928	...	...	68,930
...	25,944,000	...	(1,842,537)	24,101,463	(S)	Contributions to employee benefit plans	24,101,463	...	...	23,697,584
6,671	...	...	20,029	26,700	(S)	Spending of proceeds from the disposal of surplus Crown assets	18,073	...	8,627	16,794
...	...	...	...	...		Appropriations not required for the current year	...	...	...	8,940
6,671	1,127,096,970	150,615,449	(7,182,468)	1,270,536,622		Total budgetary	1,263,812,413	6,715,582	8,627	1,120,177,172
...	...	...	...	...	L10	Loans to institutions and public authorities under the <i>Cultural Property Export and Import Act</i> , section 35 (Gross)	...	10,000	...	...
...	10,000	...	...	10,000		Total Department—Budgetary	1,263,812,413	6,715,582	8,627	1,120,177,172
6,671	1,127,096,970	150,615,449	(7,182,468)	1,270,536,622		Non-budgetary	...	10,000	...	...
...	10,000	...	...	10,000			...	...	...	...

Canada Council for the Arts									
15	Payments to the Canada Council for the Arts	151,031,250	...	...	151,031,250	...	...	154,958,290	...
15b	Payments to the Canada Council for the Arts	...	3,353,540	...	3,353,540	...	...	500	...
	Transfer from TB Vote 15 ⁽¹⁾	574,000	574,000	...	...	154,958,290	153,420,000
	Total—Vote 15	151,031,250	3,353,540	574,000	154,958,790	...	...	500	153,420,000
	Total Program—Budgetary	151,031,250	3,353,540	574,000	154,958,790	...	...	500	153,420,000
Canadian Broadcasting Corporation									
20	Payments to the Canadian Broadcasting Corporation for operating expenditures	927,442,000	...	...	927,442,000	...	...	...	...
20b	Transfer of \$1,112,000 from Canadian Heritage Vote 30	...	1	...	1	...	...	...	...
	Transfer from: Vote 30	...	...	1,112,000	1,112,000	...	...	...	...
	TB Vote 15 ⁽¹⁾	36,217,000	36,217,000	...	...	...	...
	Total—Vote 20	927,442,000	1	37,329,000	964,771,001	...	...	936,771,000	932,695,000
25	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	4,000,000	...	...	...	...
30	Payments to the Canadian Broadcasting Corporation for capital expenditures	102,869,000	...	...	102,869,000	...	...	4,000,000	4,000,000
	Transfer to Vote 20	...	...	(1,112,000)	(1,112,000)	...	...	...	...
	Total—Vote 30	102,869,000	...	(1,112,000)	101,757,000	...	...	95,757,000	129,616,000
	Total Program—Budgetary	1,034,311,000	1	36,217,000	1,070,528,001	...	...	1,036,528,000	1,066,311,000
Canadian Museum of Civilization									
35	Payments to the Canadian Museum of Civilization for operating and capital expenditures	94,736,000	...	...	94,736,000	...	...	...	...
35a	Payments to the Canadian Museum of Civilization for operating and capital expenditures	...	1,598,750	...	1,598,750	...	...	...	...
	Transfer from: TB Vote 5 ⁽¹⁾	97,905	97,905	...	...	...	...
	TB Vote 15 ⁽¹⁾	2,085,000	2,085,000	...	...	...	...
	Total—Vote 35	94,736,000	1,598,750	2,182,905	98,517,655	...	...	98,517,655	102,193,802
	Total Program—Budgetary	94,736,000	1,598,750	2,182,905	98,517,655	...	...	98,517,655	102,193,802
Canadian Museum of Nature									
40	Payments to the Canadian Museum of Nature for operating and capital expenditures	61,122,000	...	...	61,122,000	...	...	...	...
	Transfer from TB Vote 15 ⁽¹⁾	589,000	589,000	...	...	...	...
	Total—Vote 40	61,122,000	...	589,000	61,711,000	...	...	61,625,920	42,875,228
	Total Program—Budgetary	61,122,000	...	589,000	61,711,000	...	...	61,625,920	42,875,228

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	
...	1	...	...	1	45			
...	...	500,000	...	500,000	45a				
...	...	...	688,751	688,751				
...	...	...	155,000	155,000				
...	1	500,000	843,751	1,343,752				1,943,280	
...	6,120,000	...	(1,008,223)	5,111,777	(S)		39,511	...	
...	...	...	...	...			...	5,055,790
...	...	...	...	...			...	1,192,351
...	6,120,001	500,000	(164,472)	6,455,529			39,511	8,191,421	
...	...	7,700,617	...	7,700,617	46a				
...	...	9,640,000	...	9,640,000	46b				
...	...	...	49,063,000	49,063,000				
...	...	...	35,272,000	35,272,000				
...	...	...	1,207,000	1,207,000				
...	...	17,340,617	85,542,000	102,882,617			101,555,102	90,594,812	
...	...	...	11,575,339	11,575,339	(S)		...	...
...	...	...	...	...	(S)		11,575,339	11,505,532
...	...	...	123,451	123,451	(S)		91,710	218,146
...	...	...	(12,056)	(12,056)	(S)		(12,056)	...
...	...	17,340,617	97,228,734	114,569,351			113,210,095	102,318,490	
...	49,063,000	...	...	49,063,000	50		1,327,515	31,741
...	...	...	(49,063,000)	(49,063,000)			...	...
...	49,063,000	...	(49,063,000)	...			...	...

24,997	...	6,831,000	...	(6,831,000)	...	...	Contributions to employee benefit plans	...	...	...	...
	(S)			(24,997)	...	...	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...
24,997		55,894,000	...	(55,918,997)	...	...	Total Program—Budgetary	...	...	...	...
National Arts Centre Corporation											
...	55	31,497,000	...	...	31,497,000	...	Payments to the National Arts Centre Corporation	...	...	...	...
...	55a	...	800,000	...	800,000	...	Payments to the National Arts Centre Corporation	...	...	...	...
...	55b	...	77,300	...	77,300	...	Payments to the National Arts Centre Corporation	...	...	...	...
...		...	...	1,086,000	1,086,000	...	Transfer from TB Vote 15 ⁽¹⁾
...		...	877,300	1,086,000	33,460,300	...	Total—Vote 55	33,460,300	...	...	31,032,000
...		31,497,000	877,300	1,086,000	33,460,300	...	Total Program—Budgetary	33,460,300	...	...	31,032,000
National Battlefields Commission											
...	60	6,864,000	...	...	6,864,000	...	Program expenditures	...	...	...	...
...	60a	...	106,248	...	106,248	...	Program expenditures	...	...	...	...
...		...	...	63,987	63,987	...	Transfer from TB Vote 5 ⁽¹⁾	6,884,908	149,327	...	7,079,752
...		6,864,000	106,248	63,987	7,034,235	...	Total—Vote 60	...	...	...	...
...	(S)	...	...	143,836	1,543,836	...	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	1,543,835	1	...	1,418,199
...	(S)	423,000	...	3,196	426,196	...	Contributions to employee benefit plans	426,196	...	...	413,360
...		8,687,000	106,248	211,019	9,004,267	...	Total Program—Budgetary	8,854,939	149,328	...	8,911,311
National Capital Commission											
...	65	67,178,000	...	...	67,178,000	...	Payment to the National Capital Commission for operating expenditures	...	...	...	...
...		...	...	1,789,000	1,789,000	...	Transfer from: TB Vote 5 ⁽¹⁾
...		...	...	167,000	167,000	...	TB Vote 15 ⁽¹⁾	68,404,000	730,000	...	67,936,000
...		67,178,000	...	1,956,000	69,134,000	...	Total—Vote 65	...	...	...	...
...	70	64,393,000	...	...	64,393,000	...	Payment to the National Capital Commission for capital expenditures	33,263,000	31,130,000	...	46,440,885
...		131,571,000	...	1,956,000	133,527,000	...	Total Program—Budgetary	101,667,000	31,860,000	...	114,376,885
National Film Board											
...	75	63,672,000	...	...	63,672,000	...	National Film Board Revolving Fund—Operating loss	...	...	...	...
...	75a	...	2,889,031	...	2,889,031	...	National Film Board Revolving Fund—Operating loss	64,909,675	1,956,356	...	67,312,734
...	75b	...	215,000	...	215,000	...	National Film Board Revolving Fund—Operating loss	...	...	...	...
...		...	...	90,000	90,000	...	Transfer from TB Vote 15 ⁽¹⁾
...		63,672,000	3,104,031	90,000	66,866,031	...	Total—Vote 75	...	...	...	...

Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Total available for use						
\$	\$	\$	\$	\$	\$	\$	\$	\$	
3,319,110	10,000	...	(10,000)	3,319,110	(S)	National Film Board Revolving Fund			
...	...	...	1,696,207	1,696,207		Decrease in the net book value of fixed assets			
3,319,110	10,000	...	1,686,207	5,015,317		Total	...	5,015,317	...
3,319,110	63,682,000	3,104,031	1,776,207	71,881,348		Total Program—Budgetary	64,909,675	1,956,356	67,312,734
National Gallery of Canada									
...	36,585,000	...	...	36,585,000	80	Payments to the National Gallery of Canada for operating and capital expenditures			
...	...	...	117,545	117,545		Transfer from: TB Vote 5 ⁽¹⁾			
...	...	...	690,000	690,000		TB Vote 15 ⁽¹⁾			
...	36,585,000	...	807,545	37,392,545		Total—Vote 80	37,392,545	...	36,982,050
...	8,000,000	...	...	8,000,000	85	Payment to the National Gallery of Canada for the purchase of objects for the Collection	8,000,000	...	8,000,000
...	44,585,000	...	807,545	45,392,545		Total Program—Budgetary	45,392,545	...	44,982,050
National Library ⁽²⁾									
...	35,272,000	...	...	35,272,000	90	Program expenditures			
...	...	...	(35,272,000)	(35,272,000)		Transfer to Vote 46			
...	35,272,000	...	(35,272,000)	...		Total—Vote 90	...	...	...
...	5,295,000	...	(5,295,000)	...	(S)	Contributions to employee benefit plans	...	...	...
4,673	...	...	(4,673)	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...
4,673	40,567,000	...	(40,571,673)	...		Total Program—Budgetary	...	...	...
National Museum of Science and Technology									
...	29,653,000	...	...	29,653,000	95	Payments to the National Museum of Science and Technology for operating and capital expenditures			
...	...	...	...	149,094	95a	Payments to the National Museum of Science and Technology for operating and capital expenditures			

...	...	...	108,081	108,081	Transfer from: TB Vote 5 ⁽¹⁾	36,279,599
...	...	...	731,000	731,000	TB Vote 15 ⁽¹⁾
...	29,653,000	149,094	839,081	30,641,175	Total—Vote 95	30,641,175	...	36,279,599
...	29,653,000	149,094	839,081	30,641,175	Total Program—Budgetary	30,641,175	...	36,279,599
Public Service Commission								
...	128,351,000	...	...	128,351,000	100	...	...	...
...	...	3,729,063	...	3,729,063	100a	...	...	...
...	...	989,000	...	989,000	Transfer from TB Vote 15 ⁽¹⁾
...	...	(29,597,200)	...	(29,597,200)	Transfer to: Vote 26 (Treasury Board)	...	...	...
...	...	(19,497,300)	...	(19,497,300)	Vote 32 (Treasury Board)	...	...	...
...	128,351,000	3,729,063	(48,105,500)	83,974,563	Total—Vote 100	80,548,140	3,426,423	124,585,785
...	19,145,000	...	(7,826,378)	11,318,622	Contributions to employee benefit plans	11,318,622	...	17,690,120
...	(87,000)	...	(9,638,021)	...	Staff Development and Training Revolving Fund ⁽³⁾	(1,989,572)
9,725,021	...	...	459	459	Spending of proceeds from the disposal of surplus Crown assets	459	...	6,262
...	...	...	...	...	Total Program—Budgetary	91,867,221	3,426,423	140,292,595
9,725,021	147,409,000	3,729,063	(65,569,440)	95,293,644	Public Service Staff Relations Board	...	...	...
...	5,523,000	...	...	5,523,000	105	...	...	...
...	...	3,300,670	...	3,300,670	105a	...	...	...
...	...	...	54,000	54,000	Transfer from TB Vote 15 ⁽¹⁾	6,676,605
...	5,523,000	3,300,670	54,000	8,877,670	Total—Vote 105	8,114,368	763,302	...
...	832,000	...	10,577	842,577	Contributions to employee benefit plans	842,577	...	729,877
326	...	...	75	401	Spending of proceeds from the disposal of surplus Crown assets	...	326	75
326	6,355,000	3,300,670	64,652	9,720,648	Total Program—Budgetary	8,956,945	763,628	7,406,482
...	...	693,930	...	693,930	Public Service Staffing Tribunal⁽⁴⁾	...	693,930	...
...	...	693,930	...	693,930	Program expenditures	...	693,930	...
...	...	...	...	...	Total Program—Budgetary	...	...	...
...	11,623,000	...	...	11,623,000	Status of Women—Office of the Co-ordinator	...	...	...
...	...	15,565	...	15,565	Operating expenditures	...	...	...
...	...	109,000	...	109,000	Transfer from TB Vote 15 ⁽¹⁾	11,409,048
...	...	...	(109,999)	(109,999)	Transfer to Vote 115	10,825,218	812,348	...
...	11,623,000	15,565	(999)	11,637,566	Total—Vote 110	...	...	...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
...	10,750,000	...	...	10,750,000	115	Grants		
...	...	...	...	...	115b	Transfer of \$109,999 from Canadian Heritage Vote 110		
...	...	1	...	1		Transfer from Vote 110			
...	...	109,999	...	109,999		Total—Vote 115	10,840,000	20,000	
...	10,750,000	1	109,999	10,860,000				11,109,000	
...	1,480,000	...	(110,904)	1,369,096	(S)	Contributions to employee benefit plans			
...	...	...	63	63	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,369,096	...
...	...	...	...	...			...	63
...	23,853,000	15,566	(1,841)	23,866,725		Total Program—Budgetary	23,034,314	832,348	
						Telefilm Canada			
...	129,674,000	...	...	129,674,000	120	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>		
...	...	...	5,000	5,000		Transfer from TB Vote 15 ⁽¹⁾		
...	129,674,000	...	5,000	129,679,000		Total—Vote 120	128,279,000	1,400,000	
...	129,674,000	...	5,000	129,679,000		Total Program—Budgetary	128,279,000	1,400,000	
13,080,798	3,187,844,221	185,384,259	(25,871,748)	3,360,437,530		Total Ministry—Budgetary	3,272,131,505	83,250,202	
...	10,000	...	...	10,000		Non-budgetary	...	10,000
...	
...	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance)

(1) Treasury Board Vote 5—Government contingencies

Treasury Board Vote 15—Compensation adjustments

(2) During the year, National Archives of Canada and National Library have been amalgamated to become Library and Archives of Canada.

(3) Effective April 1, 2004, Staff Development and Training Revolving Fund has received the authorization to terminate the Fund.

(4) During the year, Public Service Staffing Tribunal has been created.

(5) During the year, a part of Communication Canada was transferred from Public Works and Government Services. Therefore, the previous year's amounts have been restated by \$991,697.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Cultural development and heritage—																		
Budgetary	73,623,521	72,710,693	...	...	367,774,080	367,378,888	5,205,000	4,247,224	...	436,192,601	435,842,357	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	10,000	...	...	10,000	...	...
Canadian identity	68,736,695	67,998,538	...	...	629,459,470	628,599,755	...	74	...	698,196,165	696,598,219	...	...	...	...	...	...	...
Corporate management	134,179,266	129,413,248	...	...	1,968,590	1,958,389	...	...	...	136,147,856	131,371,837	...	...	...	...	...	...	...
Sub-total—																		
Budgetary	276,539,482	270,122,479	...	...	999,202,140	997,937,232	5,205,000	4,247,298	...	1,270,536,622	1,263,812,413	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	(5,205,000)	(4,247,298)	...	...	...	...	10,000	...	...	10,000	...	...
Revenues netted against expenditures	(5,205,000)	(4,247,298)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	271,334,482	265,875,181	...	...	999,202,140	997,937,232	...	...	...	1,270,536,622	1,263,812,413	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	10,000	...	...	10,000	...	...	10,000	...	...
Canada Council for the Arts—																		
Budgetary	154,958,790	154,958,290	...	...	...	...	...	...	...	...	...	...	...	...	...	154,958,790	154,958,290	...
Canadian Broadcasting Corporation—																		
Budgetary	1,070,528,001	1,036,528,000	...	...	...	...	...	...	...	...	...	...	...	...	...	1,070,528,001	1,036,528,000	...
Canadian Museum of Civilization—																		
Budgetary	98,517,655	98,517,655	...	...	...	...	...	...	...	...	...	...	...	...	...	98,517,655	98,517,655	...
Canadian Museum of Nature—																		
Budgetary	61,711,000	61,625,920	...	...	...	...	...	...	...	...	...	...	...	...	...	61,711,000	61,625,920	...
Canadian Radio-television and Telecommunications Commission																		
Regulation of communications in the public interest	44,087,529	44,048,018	...	...	...	...	...	...	...	37,632,000	37,632,000	...	...	...	...	6,455,529	6,416,018	...
Revenues netted against expenditures	(37,632,000)	(37,632,000)	...	...	...	...	...	...	...	(37,632,000)	(37,632,000)	...	...	...	...	...	...	...
Total Program—Budgetary	6,455,529	6,416,018	...	...	...	...	...	...	...	...	...	...	...	...	...	6,455,529	6,416,018	...

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Library and Archives of Canada ⁽¹⁾												
Documentary heritage safeguarded and organized	42,691,344	42,177,012	...	...	...	...	306,329	220,951	...	...	42,385,015	41,956,061
Documentary heritage known, accessible and used	20,718,546	20,346,330	...	...	1,322,492	1,322,492	87,671	67,161	...	...	21,953,367	21,601,661
Information and knowledge management within the Government of Canada	7,315,316	7,393,465	...	...	...	...	...	...	...	...	7,315,316	7,393,465
Corporate management	41,314,653	40,657,908	...	...	1,776,000	1,776,000	175,000	175,000	...	...	42,915,653	42,258,908
Sub-total	112,039,859	110,574,715	...	...	3,098,492	3,098,492	569,000	463,112	...	...	114,569,351	113,210,095
Revenues netted against expenditures	(569,000)	(463,112)	...	...	...	...	(569,000)	(463,112)	...	...	...	...
Total Program—Budgetary	111,470,859	110,111,603	...	...	3,098,492	3,098,492	...	...	...	...	114,569,351	113,210,095
National Arts Centre Corporation—Budgetary	33,460,300	33,460,300	...	...	...	...	...	...	...	...	33,460,300	33,460,300
National Battlefields Commission												
Conservation and development	9,004,267	8,854,939	...	...	...	...	...	...	...	...	9,004,267	8,854,939
Total Program—Budgetary	9,004,267	8,854,939	...	...	...	...	...	...	...	...	9,004,267	8,854,939
National Capital Commission—Budgetary	133,527,000	101,667,000	...	...	...	...	...	...	...	...	133,527,000	101,667,000
National Film Board												
National Film Board operations	80,531,348	73,064,002	...	...	250,000	295,023	8,900,000	8,449,350	...	...	71,881,348	64,909,675
Revenues netted against expenditures	(8,900,000)	(8,449,350)	...	...	...	...	(8,900,000)	(8,449,350)	...	...	...	...
Total Program—Budgetary	71,631,348	64,614,652	...	...	250,000	295,023	...	...	...	...	71,881,348	64,909,675
National Gallery of Canada—Budgetary	45,392,545	45,392,545	...	...	...	...	...	...	...	...	45,392,545	45,392,545
National Museum of Science and Technology—Budgetary	30,641,175	30,641,175	...	...	...	...	...	...	...	...	30,641,175	30,641,175

Public Service Commission										
Resourcing	51,236,637	44,911,146	...	...	...	...	...	...	51,236,637	44,911,146
Recourse	6,926,643	5,913,218	...	...	...	...	...	...	6,926,643	5,913,218
Policy, research and outreach	15,382,075	16,574,552	...	...	...	...	...	...	15,382,075	16,574,552
Corporate services	21,748,289	24,468,305	...	...	...	...	...	...	21,748,289	24,468,305
Total Program—Budgetary	95,293,644	91,867,221	...	...	...	...	...	...	95,293,644	91,867,221
Public Service Staff Relations										
Board—Budgetary	9,720,648	8,956,945	...	...	...	...	...	...	9,720,648	8,956,945
Public Service Staffing Tribunal—⁽²⁾ Budgetary	693,930	...	...	...	...	...	...	...	693,930	...
Status of Women—Office of the Co-ordinator										
Promoting gender equality	13,006,725	12,194,314	...	10,860,000	10,840,000	...	...	...	23,866,725	23,034,314
Total Program—Budgetary	13,006,725	12,194,314	...	10,860,000	10,840,000	...	...	...	23,866,725	23,034,314
Telefilm Canada—Budgetary										
	129,679,000	128,279,000	...	...	...	...	...	...	129,679,000	128,279,000
Total Ministry—Budgetary	2,347,026,898	2,259,960,758	...	1,013,410,632	1,012,170,747	...	...	...	3,360,437,530	3,272,131,505
Non-budgetary	...	...	...	...	...	...	10,000	...	10,000	...

(1) During the year, National Archives of Canada and National Library have been amalgamated to become Library and Archives of Canada.

(2) During the year, Public Service Staffing Tribunal has been created.

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Total available for use	Used in the current year			Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments transfers		\$	\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,163,680	(338,000)	(648,349)	177,331	177,331	...	...	672,837
...	9,400,000	(40,000)	(5,715,875)	3,644,125	3,644,125	...	...	4,393,413
...	45,400,000	3,792,576	...	49,192,576	49,192,576	...	...	47,500,000
...	4,026,436	(90,000)	(2,891,436)	1,045,000	1,045,000	...	...	2,615,000
...	15,500,000	(4,906,777)	(2,620,705)	7,972,518	7,972,518	...	...	8,070,579
...	500,000	(500,000)	...	...	868,364	...	...	...
...	...	1,200,000	(315,585)	884,415	1,200,000	16,051	...	...
...	...	900,000	300,000	1,200,000	...	...	...	...
...	...	...	...	...	...	...	...	15,000,000
...	75,990,116	17,799	(11,891,950)	64,115,965	64,099,914	16,051	...	78,251,829
...	42,135,000	(3,981,677)	(33,551,936)	4,601,387	4,595,787	5,600	...	...
...	5,599,842	...	(5,130,858)	468,984	468,984	...	...	...
...	2,059,880	15,000	(346,677)	1,728,203	1,727,092	1,111	...	2,568,509
...	7,000,000	...	(5,954,867)	1,045,133	1,026,751	18,382	...	1,248,301

Department

Grants

Cultural development and heritage

Grants to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:

Grants to institutions and public authorities in Canada in accordance with section 35 of the *Cultural Property Export and Import Act*

Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities

Grants to eligible publishers of Canadian periodicals to defray a portion of mailing cost

Grants to stabilization funds

Grants to arts organizations for endowment purposes

Grants to the New Media Learning Fund

Grant to TV5 Monde

Grant to Hnatyshyn Foundation

Items not required for the current year

Canadian identity

Grants to organizations, associations and institutions to promote the vitality and long term development of official language minority communities through the Development of official-language communities program

Grants to organizations, associations and institutions to promote the full recognition and use of the official languages in Canadian society through the Enhancement of official languages program

Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and *Celebrate Canada!* activities

Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism

...	14,650,000	5,200,000	...	19,850,000	Grants to the Athlete assistance program Grants to the Lieutenant Governors of the provinces of Canada towards defraying the costs incurred in the exercise of their duties:	19,845,324	4,676	...	15,199,569
...	77,590	(46,500)	46,500	77,590	Newfoundland and Labrador	77,590	...	...	45,600
...	57,071	(34,000)	34,000	57,071	Prince Edward Island	57,071	...	...	27,360
...	64,199	(38,500)	38,500	64,199	Nova Scotia	64,198	1	...	30,400
...	62,947	(37,500)	37,500	62,947	New Brunswick	62,000	947	...	30,400
...	147,372	(88,000)	88,000	147,372	Quebec	147,372	...	...	45,600
...	105,627	(63,000)	63,000	105,627	Ontario	105,627	...	...	45,600
...	73,762	(44,000)	44,000	73,762	Manitoba	73,762	...	...	38,000
...	73,758	(44,000)	44,000	73,758	Saskatchewan	73,758	...	...	38,000
...	75,940	(45,500)	45,500	75,940	Alberta	75,940	...	...	38,000
...	97,814	(59,000)	59,000	97,814	British Columbia	97,814	...	...	45,600
...	3,350,780	(43,000)	(3,156,881)	150,899	Grants to aboriginal friendship centres, associations specifically representing aboriginal friendship centres, aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communi- cation societies	150,899	...	...	203,633
...	100,000	...	(45,100)	54,900	Grants in support of Innovative Youth Exchange Projects (S) Payments under the <i>Lieutenant Governors Superannuation Act</i>	54,900	...	...	20,000
...	637,000	...	29,576	666,576	(S) Supplementary retirement benefits—Former Lieutenant Governors	666,576	...	...	654,862
...	182,000	...	(25,655)	156,345	Grant to the Canadian Unity Council in support of its Canadians in Europe project	156,345	...	...	133,527
...	...	1,714,303	(8,403)	1,705,900	Grant to the 2010 Games Operating Trust Society	1,705,900	...	...	...
...	...	55,000,000	...	55,000,000	Items not required for the current year	55,000,000	...	...	17,933,186
...
...	76,550,582	57,404,626	(47,690,801)	86,264,407		86,233,690	30,717	...	38,346,147
...	152,540,698	57,422,425	(59,582,751)	150,380,372	Total—Grants	150,333,604	46,768	...	116,597,976
...	...	...	...	...	Contributions	...	...	...	...
...	...	...	...	...	Cultural development and heritage	...	...	...	...
...	...	...	...	...	Contributions to non-profit museums, national and inter- national museums associations and heritage institu- tions for the purpose of enhancing access to Canadian Heritage:	...	...	...	...
...	2,330,350	...	5,042,090	7,372,440	Contributions to Canadian museums to support their public programming activities	7,347,121	25,319	...	6,884,153
...	314,250	...	245,750	560,000	Contribution to the Canadian Museums Association Contribution under the terms and conditions of the Canada- France Agreement in the areas of museums	560,000	...	...	560,000
...	200,000	(198,609)	(1,391)	...	Contributions to non-profit cultural organizations and institutions to enhance cultural infrastruc- tures and support cultural development:	...	...	...	...
...	1,205,000	...	295,000	1,500,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,500,000	...	...	1,500,000
...	...	...	...	...	Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:	...	...	...	...
...	38,743,742	(682,000)	(213,023)	37,848,719	Contributions for the Book publishing industry development program	37,802,167	46,552	...	35,305,853
...	22,000,000	(6,548,000)	(540,229)	14,911,771	Contributions to the Canadian magazine publishing industry	14,902,049	9,722	...	15,310,019

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
...	8,150,000	(1,500,000)	2,350,000	9,000,000	...	...	9,656,190
...	500,000	(500,000)	...	...	...	...	...
...	6,500,000	775,980	149,142	7,425,122	...	...	8,000,000
...	1,700,000	(600,000)	600,000	1,700,000	...	...	1,699,943
...	2,550,000	...	...	2,550,000	...	...	2,550,000
...	390,000	...	480,000	870,000	...	...	839,557
...	16,292,750	...	(292,750)	16,000,000	...	...	14,915,562
...	7,500,000	(454,100)	(2,004,075)	5,041,825	...	...	5,924,681
...	1,000,000	...	(158,508)	841,492	...	...	540,072
...	2,000,000	...	100,000	2,076,477	23,523	...	1,927,532
...	22,829,278	(431,500)	4,555,057	26,893,781	59,054	...	21,026,857
...	37,067,000	(1,736,000)	(10,937,173)	24,379,651	14,176	...	17,809,958
...	6,500,814	(390,000)	1,319,211	7,354,114	75,911	...	8,713,175
...	2,000,000	...	490,743	2,490,742	1	...	1,584,370
...	500,000	...	(250,000)	250,000	...	...	500,000
...	10,654,223	...	1,099,861	11,754,084	...	...	10,446,974
...	9,920,200	(1,239,865)	(2,680,335)	5,875,117	124,883	...	9,560,000
...	906,561	...	...	906,561	...	...	906,561
...	558,148	...	92,850	650,998	...	...	571,955
...	186,455	...	(11,455)	175,000	...	...	175,000
...	1,830,563	...	757,890	2,588,453	...	...	1,955,563
...	7,500,000	(800,000)	198,747	6,898,747	...	...	6,167,182
...	1,500,000	...	(1,275,585)	224,415	...	...	1,658,812
...	62,219,000	37,331,000	...	99,550,000	...	...	87,106,250
...	8,740,000	...	(3,068,942)	5,671,058	...	...	4,882,451
...	...	...	...	...	...	...	2,198,699
...	284,288,334	23,026,906	(3,657,125)	303,278,974	379,141	...	280,877,369
Canadian identity							
...	161,386,419	1,662,000	41,669,432	204,715,357	2,494	...	...
...	84,927,287	160,000	5,395,916	90,483,203	...	...	...

...	13,451,500	(1,827,500)	(2,424,351)	9,199,649	Contributions to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of government for the purpose of furthering participation in Canadian society and <i>Celebrate Canada!</i> activities	9,161,248	38,401	...	10,352,795
...	...	4,300,000	...	4,300,000	Contributions in support of the Information and research on Canada program	4,300,000	...	...	4,150,000
...	6,069,864	845,905	4,452,145	11,367,914	Contributions to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	11,329,461	38,453	...	9,960,654
...	8,015,484	(136,200)	155,530	8,034,814	Contributions in support of the Community partnerships program	8,034,814	...	...	7,729,040
...	61,897,294	(1,276,577)	5,647,277	66,267,994	Contributions to aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies, aboriginal friendship centres and associations specifically representing aboriginal friendship centres	66,167,141	100,853	...	63,334,790
...	16,699,120	1,553,386	1,558,140	19,810,646	Contributions in support of the Exchanges Canada Initiative	19,810,646	...	...	32,529,814
...	19,776,000	...	...	19,776,000	Contributions in support of the Katimavik program	19,776,000	...	...	...
...	39,615,000	43,160,000	1,129,995	83,904,995	Contributions for the Sport support program	83,256,198	648,797	...	56,683,288
...	16,165,000	8,200,000	966,997	25,331,997	Contributions for the Games' hosting program	25,331,997	...	...	29,670,750
...	...	...	...	...	Items not required for the current year	...	...	...	258,749,930
...	428,002,968	56,641,014	58,551,081	543,195,063	Corporate management	542,366,065	828,998	...	473,161,061
...	2,000,000	(1,655,184)	1,623,774	1,968,590	Contributions under special authority	1,958,589	10,001	...	...
...	714,291,302	78,012,736	56,517,730	848,821,768	Total—Contributions	847,603,628	1,218,140	...	754,038,430
Departmental Summary by Business Line									
...	360,278,450	23,044,705	(15,549,075)	367,774,080	Cultural development and heritage	367,378,888	395,192	...	359,129,198
...	504,553,550	114,045,640	10,860,280	629,459,470	Canadian identity	628,599,755	859,715	...	511,507,208
...	2,000,000	(1,655,184)	1,623,774	1,968,590	Corporate management	1,958,589	10,001	...	...
...	866,832,000	135,435,161	(3,065,021)	999,202,140	Total Department	997,937,232	1,264,908	...	870,636,406
Library and Archives of Canada ⁽²⁾									
Grants									
...	...	...	600,000	600,000	Corporate management	600,000	...	...	600,000
...	...	...	25,000	25,000	Canadian Council of Archives	25,000	...	...	21,342
...	...	...	11,000	11,000	International Serials Data System	11,000	...	...	11,000
...	...	...	636,000	636,000	International Federation of Library Associations and Institutions	636,000	...	...	632,342
Contributions									
...	...	1,322,492	...	1,322,492	Documentary heritage known, accessible and used	1,322,492	...	...	2,017,736
...	...	...	...	...	Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	...	...	...	...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities					
Available from previous years	As shown in			Total available for use	Used in the current year	Variance		Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	640,000	640,000	...	...	...	...
...	...	...	...	500,000	500,000	...	...	...	500,000
...	...	...	1,140,000	1,140,000	1,140,000	...	...	...	500,000
...	...	1,322,492	1,140,000	2,462,492	2,462,492	...	...	...	2,517,736
Program Summary by Business Line									
...	...	1,322,492	...	1,322,492	1,322,492	...	...	...	2,017,736
...	...	...	1,776,000	1,776,000	1,776,000	...	...	...	1,132,342
...	...	1,322,492	1,776,000	3,098,492	3,098,492	...	...	...	3,150,078
National Archives of Canada ⁽²⁾									
Grants									
...	600,000	...	(600,000)	...	...	...	...	...	...
Contributions									
...	640,000	...	(640,000)	...	...	...	...	...	...
...	500,000	...	(500,000)	...	...	...	...	...	...
...	1,140,000	...	(1,140,000)	...	...	...	...	...	...
...	1,740,000	...	(1,740,000)	...	...	...	...	...	...

Corporate management
Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services

Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information

⁽²⁾ National Archives of Canada

Grants
Services, awareness and assistance
Canadian Council of Archives

Contributions
Services, awareness and assistance
Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services

Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information

Total—Contributions

Total Program

National Film Board									
Grants									
National Film Board operations									
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees									
...	10,000	...	...	10,000	...	...	...	10,000	...
Contributions									
National Film Board operations									
To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography									
...	240,000	...	...	240,000	...	...	(45,023)	...	287,507
...	250,000	...	...	250,000	...	...	(45,023)	...	297,507
National Library ⁽²⁾									
Grants									
Canadiana collections and Access services									
...	25,000	...	(25,000)	...	...	...	...	...	...
International Serials Data System									
Corporate and branch administration									
International Federation of Library Associations and Institutions									
...	11,000	...	(11,000)	...	...	...	...	...	...
...	36,000	...	(36,000)	...	...	...	...	...	...
Status of Women—Office of the Co-ordinator									
Grants									
Promoting gender equality									
Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society									
...	10,750,000	1	109,999	10,860,000	...	...	20,000	...	11,109,000
...	10,750,000	1	109,999	10,860,000	...	...	20,000	...	11,109,000
...	879,608,000	136,757,654	(2,955,022)	1,013,410,632	...	...	1,239,885	...	885,192,991 ⁽¹⁾⁽³⁾

(S) Statutory transfer payment
 (1) Amends reporting in previous year's Public Accounts.
 (2) During the year, National Archives of Canada and National Library have been amalgamated to become Library and Archives of Canada.
 (3) During the year, a part of Communication Canada was transferred from Public Works and Government Services. Therefore, the previous year's amounts have been restated by \$991,697.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year			
	\$	\$	\$	\$	\$	\$
Public Service Commission						
Budgetary (respendable revenues)						
Cultural development and heritage	5,205,000	4,247,224	3,633,288			
Canadian identity	...	74	...			
Total Department—Budgetary	5,205,000	4,247,298	3,633,288			
Canadian Radio-television and Telecommunications Commission						
Budgetary (respendable revenues)						
Regulation of communications in the public interest	37,632,000	37,632,000	35,093,000			
Total Program—Budgetary	37,632,000	37,632,000	35,093,000			
Library and Archives of Canada ⁽¹⁾						
Budgetary (respendable revenues)						
Documentary heritage safeguarded and organized	306,329	220,951	...			
Documentary heritage known, accessible and used	87,671	67,161	323,023			
Corporate management	175,000	175,000	...			
Total Program—Budgetary	569,000	463,112	323,023			
National Film Board						
Budgetary (respendable revenues)						
National Film Board operations	1,650,000	2,449,528	2,270,728			
Film production services	2,500,000	2,367,571	2,221,761			
Print sales	4,750,000	2,090,960	2,861,928			
Rentals, royalties and miscellaneous	...	1,273,227	1,231,671			
Distribution services	...	207,064	...			
Deferred revenues	...	61,000	...			
Proceeds from sale of assets	...	...	...
Total Program—Budgetary	8,900,000	8,449,350	8,586,088			
Public Service Commission						
Budgetary (respendable revenues)						
Learning	...	...	...
Staff Development and Training Revolving Fund ⁽²⁾			
Recoveries and service fees	...	...	...
Subsidy	...	...	...
Total Program—Budgetary	52,306,000	50,791,760	61,741,176			
Total Ministry—Budgetary	52,306,000	50,791,760	61,741,176			

⁽¹⁾ During the year, National Archives of Canada and National Library have been amalgamated to become Library and Archives of Canada.

⁽²⁾ Effective April 1, 2004, Staff Development and Training Revolving Fund has received the authorization to terminate the Fund.

Revenues

Department	Current year		Previous year	
	\$		\$	
Library and Archives of Canada ⁽¹⁾				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	4,301,538	2,855,106	91,848	16,851
Adjustments to prior year's payables	3,984,720	5,611,578	152,080	233,545
	8,286,258	8,466,684	243,928	250,396
Sales of goods and services—				
Lease and use of public property	19,050	20,633	362,750	371,157
Services of a non-regulatory nature	3,705,604	3,011,453		
Sales of goods and information products	159,982	86,375	29,750	...
Other fees and charges	326,563	485,395	392,500	371,157
	4,211,199	3,603,856		
Proceeds from the disposal of surplus Crown assets	20,029	20,359	93,781	219,672
Miscellaneous revenues—				
Proceeds from federal-provincial lotteries	60,458,291	59,267,337	24,397	60,915
Sundries	60,687	107,107		
	60,518,978	59,374,444		
Total Department	73,036,464	71,465,343		
Canadian Radio-television and Telecommunications Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	28,668	26,421	...	13
Adjustments to prior year's payables	...	1,698	1,543,836	1,418,199
	28,668	28,119		
Sales of goods and services—				
Rights and privileges	106,967,943	101,932,239	1,543,836	1,418,212
Services of a regulatory nature—				
Broadcasting licence fees	25,796,650	25,473,462	2,901,158	3,312,773
Telecommunications fees	22,650,397	22,834,100	5,336,248	5,336,420
	48,447,047	48,307,562	(111,762)	(63,105)
	155,414,990	150,259,801	8,175,644	8,586,088
Proceeds from the disposal of surplus Crown assets	...	3,655	8,175,644	8,586,088
Miscellaneous revenues	213,394	56,797	59,294	77,794
	155,657,052	150,348,372	420,576	244,813
Total Program			479,870	322,607
Public Service Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures				
Adjustments to prior year's payables				

Revenues—Concluded

	Current year	Previous year
	\$	\$
Sales of goods and services—		
Services of a non-regulatory nature		
Training and development revenues	4,786,265	14,300,726
Proceeds from the disposal of surplus Crown assets	459	6,262
Miscellaneous revenues	43,115	309,698
Total Program	5,309,709	14,939,293
Public Service Staff Relations Board		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries	14,481	1,839
Proceeds from the disposal of surplus Crown assets	75	326
Miscellaneous revenues—		
Access to information	15	20
Total Program	14,571	2,185
Status of Women—Office of the Co-ordinator		
Other revenues—		
Refunds of previous years' expenditures—		
Services expenditures	5,693	10,351
Proceeds from the disposal of surplus Crown assets	63	194
Total Program	5,756	10,545
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	9,058,898	9,080,009
Sales of goods and services	172,980,598	177,121,628
Proceeds from the disposal of surplus Crown assets	114,407	250,468
Miscellaneous revenues	62,343,735	61,220,073
Total Ministry	244,497,638	247,672,178⁽²⁾

(1) During the year, National Archives of Canada and National Library have been amalgamated to become Library and Archives of Canada.

(2) Amends reporting in previous year's Public Accounts.

SECTION 6

2004-2005

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of
Canada

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions.....	6.2
Ministry summary	6.4
Programs by business line	6.6
Transfer payments	6.7
Details of respendable amounts	6.8
Revenues	6.8

Department

Objectives

The objectives of the program are to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests, while protecting the health and safety of Canadians. Citizenship and Immigration policies and programs are to be managed consistently with Canada's domestic needs and capacities, and international commitments and responsibilities.

Business Line Descriptions

Maximizing benefits of international migration

The Maximizing benefits of international migration business line develops policy and programs for the selection of immigrants and assessment of visitors; recommends to the Minister the target number of immigrants to be admitted to Canada on an annual basis; assesses the qualifications of persons seeking to settle permanently in Canada against the applicable criteria for immigrants; assesses potential foreign students and temporary workers against the applicable criteria; and evaluates the risk to the health of Canadians and the sustainability of the Canadian public health system posed by potential immigrants, visitors, temporary workers and foreign students.

Maintaining Canada's humanitarian tradition

The Maintaining Canada's humanitarian tradition business line provides international leadership in finding durable solutions to refugee situations, including through voluntary repatriation, local integration, resettlement in another country or through regional approaches to responsibility sharing; develops and implements policies and programs in support of Canada's commitments and protection obligations, both domestically and internationally; selects government and privately-sponsored refugees from abroad in accordance

with annual levels tabled in Parliament; provides emergency and essential health care coverage to needy refugee claimants and Convention refugees not eligible for provincial health coverage (Interim federal health program); provides financial assistance to refugees who have been accepted for resettlement through the Immigration loans program and the Resettlement assistance program; and assists the Immigration and Refugee Board (IRB) to arrive at well-informed, timely decisions by providing case-related and country-specific information on refugee situations through the establishment of a memorandum of understanding between the Citizenship and Immigration Canada (CIC) and the IRB.

Promoting the integration of newcomers

The Promoting the integration of newcomers business line develops policies and programs which promote integration and citizenship; provides basic assistance to newcomers upon arrival in Canada; ensures that the federal government's responsibilities toward the immigrants it accepts for permanent residence are met; educates potential new Canadians about the rights and responsibilities of Canadian citizenship; promotes the value of Canadian citizenship to newcomers; and advises ministers and interprets the *Citizenship Act*.

Managing access to Canada

The Managing access to Canada business line develops policies and programs to prevent abuse of Canada's citizenship, immigration and refugee programs and to protect the safety of Canadians and the security of Canada; contributes to the management of international migration and travel by combating illegal migration, including trafficking in people, while facilitating the movement of legitimate travelers; admits to Canada persons who comply with the *Immigration and Refugee Protection Act* and Regulations; denies admission to those who do not comply, including criminals and terrorists; detects abuse of the citizenship, immi-

gration and refugee programs; manages CIC cases before the IRB, Federal Court and other tribunals; detains persons who pose a serious risk to Canadians or who would not appear for immigration proceedings; and removes persons not legally entitled to remain in Canada.

Providing corporate services

The Providing corporate services business line coordinates CIC's planning and review processes; manages the spending and use of public funds; develops and oversees cost recovery/revenue generation activities; provides administrative, financial and personnel services to the Department, and functional guidance to service line and program delivery directors general; manages, coordinates and maintains the information technology infrastructure to support decision-making and performance measurement, and to improve service delivery; conducts and disseminates research on citizenship and immigration issues; coordinates the development of citizenship and immigration policy and positions the Department within the government's socio-economic agenda; designs and disseminates information about CIC's goals, policies, programs and activities; influences the operating environment of the program to facilitate its success, including by promoting the contribution of newcomers to Canadian society; responds to case inquiries and requests for information; and coordinates the Department's relations with provincial governments, non-governmental organizations, international organizations, and other government departments and agencies.

Immigration and Refugee Board of Canada

Objectives

The Board's objective is to meet Canada's immigration and refugee related obligations as defined in the *Immigration and Refugee Protection Act* and as a signatory to the 1951 United Nations Convention Relating to the

Status of Refugees and the 1967 Protocol to the Convention. It does this by: determining claims to Convention refugee status made by persons within Canada; hearing appeals from Canadian citizens and permanent residents whose family members have been refused permanent resident status in Canada; hearing appeals of certain persons who have been denied admission to or have been ordered removed from Canada; hearing appeals from the Minister of an adjudicator's decision; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; and conducting detention reviews for persons detained for immigration reasons.

Business Line Descriptions

Refugee determination

The Refugee determination business line fulfils Canada's obligations as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees and the 1967 Protocol Relating to the Status of Refugees to protect those with a well-founded fear of persecution in their own country for reasons of race, religion, nationality, membership in a particular social group or political opinion. It does this by hearing and deciding claims for refugee status made within Canada. Refugee determination at the IRB deals exclusively with claims to refugee status made by persons who have arrived in Canada, and which are referred to the IRB by CIC.

Immigration appeals

The Immigration appeals business line makes available to Canadian citizens and permanent residents whose family members have been refused landing in Canada, as well as to persons who have been denied admission to or ordered deported from Canada, a quasi-judicial tribunal to which they may appeal. This is done by hearing appeals of refusals of sponsored applications for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees or by persons in possession of valid visas and appeals of the Minister of an adjudicator's decision to grant admission or not to order removal.

Inquiries and detention reviews

The Inquiries and detention reviews business line contributes to ensuring the safety of Canadian society by conducting inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and by conducting detention reviews for persons who have been detained during the examination, inquiry or removal process.

Corporate management and services

The Corporate management and services business line supports the other three business lines. It provides the IRB with efficient management processes and administrative services while promoting organizational effective-

tiveness and supporting the organization in adapting to its changing environment. This business line coordinates the IRB's policy and planning processes; provides administrative, financial and personnel services, including recruitment, classification, promotion, training and employee relations; and manages the information technology infrastructure to support decision-making and performance measurement. Also included are services that directly support the day-to-day operations of the three main business lines, including a case management system and translation service. This business line also provides support for government-wide initiatives.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates						\$	\$	
	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	563,130,000	...	...	563,130,000	1					
...	...	47,482,938	...	47,482,938	1a					
...	...	...	...	...	1b					
...	...	11,060,848	...	11,060,848						
...	...	1,728,798	...	1,728,798						
...	...	1,179,000	...	1,179,000						
...	...	...	(148,937,600)	(148,937,600)						
...	563,130,000	58,543,786	(146,029,802)	475,643,984		440,581,725	35,062,259	...	587,624,655	
...	...	920,210	...	920,210	2b					
...	387,671,577	...	...	387,671,577		913,740	6,470	...	777,911	
...	6,847,289	...	...	6,847,289	5					
...	...	1	...	1	5a					
...	...	...	(1,728,798)	(1,728,798)	5b					
...	387,671,577	6,847,290	(1,728,798)	392,790,069		386,450,809	6,339,260	...	368,970,944	
...	69,970	...	9	69,979	(S)	69,979	...	...	66,186	
...	58,755,000	...	(15,146,864)	43,608,136	(S)	43,608,136	...	...	55,839,295	
22,426	...	...	35,875	58,301	(S)	10,895	11,531	35,875	24,348	
...	...	...	10,963,598	10,963,598	(S)	10,963,598	...	...	13,849,911	
...	...	...	42,434	42,434	(S)	42,434	...	...	105,304	
...	...	...	132,713	132,713	(S)	132,713	...	...	195,090	
22,426	1,009,626,547	66,311,286	(151,730,835)	924,229,424		882,774,029	41,419,520	35,875	1,027,453,644	
...						
67,505,721	...	...	...	67,505,721	(S)	(551,306)	...	68,057,027	(1,031,394)	
22,426	1,009,626,547	66,311,286	(151,730,835)	924,229,424		882,774,029	41,419,520	35,875	1,027,453,644	
67,505,721	...	...	...	67,505,721		(551,306)	...	68,057,027	(1,031,394)	

Immigration and Refugee Board of

Canada

...	106,697,000	...	...	106,697,000	10	Program expenditures	...	...	109,164,285
...	...	15,199,950	...	15,199,950	10a	Program expenditures	...	...	...
...	...	...	631,000	631,000		Transfer from TB Vote 15 ⁽¹⁾
...	106,697,000	15,199,950	631,000	122,527,950		Total—Vote 10	111,841,364	10,686,586	...
...	14,407,000	...	(353,260)	14,053,740	(S)	Contributions to employee benefit plans	...	...	...
...	...	...	2,241	2,241	(S)	Spending of proceeds from the disposal of surplus Crown assets	14,053,740	...	13,672,151
...	121,104,000	15,199,950	279,981	136,583,931		Total Program—Budgetary	125,897,345	10,686,586	...
22,426	1,130,730,547	81,511,236	(151,450,854)	1,060,813,355		Total Ministry—Budgetary	1,008,671,374	52,106,106	35,875
67,505,721	...	...	...	67,505,721		Non-budgetary	(551,306)	...	68,057,027
									(1,031,394)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Maximizing benefits of international migration	142,482,009	135,184,164		...	...		804,000	756,575		...	...		...	...		143,256,009	135,940,739	
Maintaining Canada's humanitarian tradition	69,222,000	59,773,252		...	...		45,385,989	43,734,517		...	...		...	...		114,607,989	103,507,769	
Promoting the integration of newcomers—																		
Budgetary	50,028,894	44,184,694		...	...		346,600,080	341,959,717		...	...		...	...		396,628,974	386,144,411	
Non-budgetary	73,283,731	68,946,168		...	...		...	...		...	...		67,505,721	(551,306)		67,505,721	(551,306)	
Managing access to Canada	196,452,721	188,234,942		...	...		...	...		...	...		...	...		73,283,731	68,946,168	
Providing corporate services				...	...		...	...		...	...		...	...		196,452,721	188,234,942	
Total Department—	531,439,355	496,323,220		...	...		392,790,069	386,450,809		...	...		...	...		924,229,424	882,774,029	
Budgetary				...	...		...	...		...	...		67,505,721	(551,306)		67,505,721	(551,306)	
Non-budgetary				...	...		...	...		...	...		...	...		...	...
Immigration and Refugee Board of Canada																		
Refugee determination	89,559,243	83,032,727		...	...		...	...		...	...		...	...		89,559,243	83,032,727	
Immigration appeals	8,162,080	8,333,731		...	...		...	...		...	...		...	...		8,162,080	8,333,731	
Inquiries and detention reviews	9,576,660	8,089,997		...	...		...	...		...	...		...	...		9,576,660	8,089,997	
Corporate management and services	29,285,948	26,440,890		...	...		...	...		...	...		...	...		29,285,948	26,440,890	
Total Program—Budgetary	136,583,931	125,897,345		...	...		...	...		...	...		...	...		136,583,931	125,897,345	
Total Ministry—	668,023,286	622,220,565		...	...		392,790,069	386,450,809		...	...		...	...		1,060,813,355	1,008,671,374	
Budgetary				...	...		...	...		...	...		67,505,721	(551,306)		67,505,721	(551,306)	
Non-budgetary				...	...		...	...		...	...		...	...		...	...

Transfer Payments

Available from previous years	Source of authorities				Total available for use	Disposition of authorities			
	As shown in		Adjustments and transfers	Used in the current year		Variance	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$		
...	159,580,000	...	1,206,000	160,786,000	160,786,000	...	149,903,000		
Department Grants									
Promoting the integration of newcomers									
Grant for the Canada-Quebec Accord on Immigration									
Contributions									
Maximizing benefits of international migration									
...	500,000	...	...	500,000	500,000	...	700,000
...	304,000	...	...	304,000	256,575	47,425	246,524
...	804,000	...	...	804,000	756,575	47,425	946,524
Maintaining Canada's humanitarian tradition									
...	44,990,000	(440,000)	(664,011)	43,885,989	42,529,960	1,356,029	40,368,208		
...	2,000,000	...	(500,000)	1,500,000	1,204,557	295,443	1,120,118		
...	46,990,000	(440,000)	(1,164,011)	45,385,989	43,734,517	1,651,472	41,488,326		
Promoting the integration of newcomers									
...	26,825,406	7,287,290	8,251,643	42,364,339	38,358,314	4,006,025	36,748,160		
...	105,618,000	...	(10,996,943)	94,621,057	94,033,368	587,689	92,691,375		
...	2,800,000	...	3,157,075	3,157,075	3,110,471	46,604	2,877,620		
...	45,054,171	...	617,438	45,671,609	45,671,564	45	44,315,939		
...	180,297,577	7,287,290	(1,770,787)	185,814,080	181,173,717	4,640,363	176,633,094		
...	228,091,577	6,847,290	(2,934,798)	232,004,069	225,664,809	6,339,260	219,067,944		
Ministry Summary by Business Line									
Maximizing benefits of international migration									
...	804,000	...	...	804,000	756,575	47,425	946,524
...	46,990,000	(440,000)	(1,164,011)	45,385,989	43,734,517	1,651,472	41,488,326		
...	339,877,577	7,287,290	(564,787)	346,600,080	341,959,717	4,640,363	326,536,094		
...	387,671,577	6,847,290	(1,728,798)	392,790,069	386,450,809	6,339,260	368,970,944		

Details of Respendable Amounts

Department	Authorities available for use in the current year	\$	Authorities used in the current year	\$	Authorities used in the previous year	\$
Non-budgetary (respendable receipts)						
Promoting the integration of newcomers	...		13,757,773		14,919,380	
Loan repayments—Section 119						
Total Ministry—Non-budgetary	...		13,757,773		14,919,380	

Revenues

	Current year	\$	Previous year	\$
Department				
Other revenues—				
Return on investments—				
Loans, investments and advances—				
Interest on transportation and assistance loans	892,540		898,486	
Refunds of previous years' expenditures—				
Recovery of bad debts	141,234		173,299	
Recovery—Resettlement program	...		231,974	
Refunds of previous years' expenditures	862,812		348,887	
Removal and detention costs	...		729,494	
Adjustments to prior year's payables	6,007,913		2,526,883	
	7,011,959		4,010,537	
Sales of goods and services—				
Rights and privileges—				
Rights of permanent residence fee	165,789,872		150,346,348	
Citizenship rights fees	18,417,689		20,479,440	
	184,207,561		170,825,788	
Services of a regulatory nature—				
Change of citizenship	21,837,254		25,064,052	
Citizenship status document	4,143,211		4,745,488	
Permanent resident application fees—				
Permanent residence (pre-IRPA)	1,714,788		1,046,323	
Dependant less than 19 years (pre-IRPA)	88,424		47,812	
Order in council (pre-IRPA)	625		...	
Family class (including sponsorship)	30,786,833		36,995,712	
Skilled workers	81,190,795		56,164,666	
Business class	4,943,563		4,372,231	
Other classes	27,869,687		19,677,304	
Permit holder class	72,045		75,475	
Permanent resident card	6,329,844		33,111,863	
Temporary resident visa—				
Single entry and extension of status in Canada	49,604,628		41,269,411	
Multiple entry	26,403,045		21,782,344	
Maximum per family	3,380,875		2,520,170	
Work permits	26,914,502		26,442,467	
Work permits—Group of artists	447,581		...	
Study permit	413,410		21,076,524	
Certification and replacement of immigration document—	20,596,698		...	
Except PRC	455,494		518,269	
Temporary resident permits	2,794,671		2,685,236	
Restoration of temporary residence status	1,886,992		1,705,389	
Rehabilitation—Criminality	386,634		330,242	
Rehabilitation—Serious criminality	115,111		109,611	
Authorization to return to Canada A52(1)	459,138		288,060	

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
After hours examination	...	804		
Alternative means of examination—RABC	...	394,527		6,867
Immigration statistical data	46,778	34,101	2,241	
Travel document	1,625,289	1,133,385	698	525
Repayment of removals—				
USA/St Pierre	...	28,236		
Others destinations	...	158,039		
Remission—Family business job offer	(800)	(800)		
Remission—Returning resident permits	(12,035)	(865)	892,540	898,486
Remission—Dependant child	...	(32,736)	7,146,685	4,108,445
Sales of goods and information products—	314,047,499	302,190,921	498,510,940	475,035,438
Access to information	67,930	61,002	38,116	29,293
Other fees and charges—			98,557	2,542,366
Immigration administration fee—Transportation companies	...	1,797,512		
Administrative fees	...	22,119		
Sundries	187,950	138,096		
	187,950	1,957,727		
	498,510,940	475,035,438		
Proceeds from the disposal of surplus Crown assets				
Miscellaneous revenues—				
Interest on overdue account receivable	18,635	101,434		
Gains on foreign currency transactions	5,287	3,927		
Immigration Act—				
Penalties—Transportation companies	...	5,000		
Fines	52,714	48,393		
Forfeitures	...	2,370,698		
Sundries	21,223	12,389		
	97,859	2,541,841		
Total Department	506,549,173	482,508,728	506,686,838	482,614,028
Immigration and Refugee Board of Canada				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	25,103	31,352		
Adjustments to prior year's payables	109,623	66,556		
	134,726	97,908		

SECTION 7

2004-2005

PUBLIC ACCOUNTS OF CANADA

Economic Development Agency of Canada for the Regions of Quebec

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions . . .	7.2
Ministry summary	7.3
Programs by business line	7.4
Transfer payments	7.5
Revenues	7.6

Objectives

Under the *Department of Industry Act*, the Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec must pursue the following objectives:

- (a) promote economic development in areas of Quebec where low incomes and slow economic growth are prevalent or where opportunities for productive employment are inadequate;
- (b) emphasize long-term economic development and sustainable employment and income creation;
- (c) focus on small- and medium-sized enterprises (SMEs) and the development and enhancement of entrepreneurship.

Business Line Descriptions

Promotion of the economic development of the regions of Quebec

With respect to economic development of Quebec regions, this activity includes in particular:

- Design and implementation of federal policies and programs.
- Participation in the implementation of national economic development priorities in order to maximize the benefits for every region of Quebec.
- Harmonization of federal activities by ensuring the integrated management of Quebec regional economic development issues of concern to the Government of Canada. It designs and implements multi-sectorial federal strategies and action plans for the economic development of the regions of Quebec, and creates economic adjustment measures to adapt the application of some national policies to the regional context.

- Establishment of cooperative relations with other public and private socio-economic stakeholders, in particular the Community Futures Development Corporations, to better serve Quebec regions and SMEs.
- Advocacy within the machinery of the Canadian government, based on the analysis of economic development issues, in order to optimize the impact of national policies and programs on the economic development of the regions of Quebec.
- Promotion of federal programs and services through its network of business offices, to inform SMEs and actors in economic development on the programs and services provided by federal government departments and organizations for small- and medium-sized enterprises.
- Development of knowledge and dissemination of information to develop and disseminate knowledge on issues related to the economic development of the regions and SMEs. To inform residents in the regions of Quebec with regard to Government of Canada policies, strategies and initiatives that effect the economic development of the regions.
- Design and implementation of special economic development and job creation mandates in Quebec, on behalf of the Government of Canada, to respond to specific public issues of an economic nature, often on an ad hoc basis.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	1	...	1	2a	Operating expenditures—Transfer of \$31,638,000 from Industry Vote 55 and \$346,269 from Industry Vote 60			
...	...	1	...	1	2b	Transfer of \$10,249,418 from Industry Vote 55			
...	41,887,418	41,887,418		Transfer from: Vote 55			
...	346,269	346,269		Vote 60			
...	121,000	121,000		TB Vote 15 ⁽¹⁾			
...	...	2	42,354,687	42,354,689		Total—Vote 2			
...	...	1	...	1	6a	Grants and contributions—Transfer of \$285,073,731 from Industry Vote 60			
...	...	3,739,242	...	3,739,242	6b	Transfer of \$296,582 from Industry Vote 55, and \$95,140,000 from Industry Vote 60			
...	296,582	296,582		Transfer from: Vote 55			
...	380,213,731	380,213,731		Vote 60			
...	...	3,739,243	380,510,313	384,249,556		Total—Vote 6			
...	...	69,970	(21,239)	48,731	(S)	Minister of Economic Development Agency for the Regions of Quebec and Minister responsible for the Francophonie—Salary and motor car allowance			
...	4,973,026	4,973,026	(S)	Contributions to employee benefit plans			
...	31,387	31,387	(S)	Spending of proceeds from the disposal of surplus Crown assets			
...		Appropriations not required for the current year			
...	...	3,809,215	427,848,174	431,657,389		Total Ministry—Budgetary ⁽²⁾			
...		333,130,028			
...		98,506,601			
...		20,760			
...		385,322,840			

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 15—Compensation adjustments.

(2) The Ministry Economic Development Agency of Canada for the Regions of Quebec, created during the year, was formerly displayed under the Ministry of Industry.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Promotion of the economic development of the regions of Quebec	47,407,833	46,776,196	...	...	384,249,556	286,353,832	...	...	...	...	431,657,389	333,130,028
Total Ministry—Budgetary	47,407,833	46,776,196	...	...	384,249,556	286,353,832	...	...	...	...	431,657,389	333,130,028

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in				Used in the current year	Variance	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use			\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants									
Promotion of the economic development of the regions of Quebec									
...	300,000	300,000	66,500	233,500	...	...	59,000
...	6,000,000
...
...	300,000	300,000	66,500	233,500	...	...	6,059,000
Contributions									
Promotion of the economic development of the regions of Quebec									
...	...	620,250	72,204,031	72,824,281	72,824,281	...	...	...	72,195,221
...	31,133,686	31,133,686	31,133,686	...	...	...	26,634,334
...	...	(21,936,007)	116,226,694	94,290,687	94,204,261	86,426	...	...	98,545,213
...	...	(1,938,000)	4,686,902	2,748,902	2,748,902	...	...	...	30,888,902
...	...	25,000,000	155,959,000	180,959,000	85,338,711	95,620,289	...	...	70,722,141
...	...	1,993,000	...	1,993,000	37,491	1,955,509	...	...	63,000
...	33,677,971
...	...	3,739,243	380,210,313	383,949,556	286,287,332	97,662,224	...	...	332,726,782
...	...	3,739,243	380,510,313	384,249,556	286,353,832	97,895,724	...	...	338,785,782

(1) The Ministry Economic Development Agency of Canada for the Regions of Quebec, created during the year, was formerly displayed under the Ministry of Industry.

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	23,530	51,582
Adjustments to prior year's payables	2,995,963	1,908,286
	3,019,493	1,959,868
Sales of goods and services—		
Other fees and charges—		
Loans guarantee	...	19,480,529
Proceeds from the disposal of surplus Crown assets	20,760	10,627
Miscellaneous revenues—		
Refunds of previous years' expenditures	5,052,919	2,786,504
Repayment of recoverable contributions	80,254,802	28,277,073
Other refunds	908,813	235,021
	86,216,534	31,298,598
Total Ministry	89,256,787	52,749,622⁽¹⁾

(1) The Ministry Economic Development Agency of Canada for the Regions of Quebec, created during the year, was formerly displayed under the Ministry of Industry.

SECTION 8

2004-2005

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment
Agency

Parks Canada Agency

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	8.2
Ministry summary	8.4
Programs by business line	8.7
Transfer payments	8.8
Details of spendable amounts	8.12
Revenues	8.13

Department

Objectives

The objective of the environment program is to make sustainable development a reality in Canada by helping Canadians live and prosper in an environment that needs to be respected, protected and conserved.

Business Line Descriptions

Clean environment

Canadians are affected by pollutants from many sources and in many different forms. The objective of this business line is to protect Canadians from domestic and global sources of pollution. Specifically, Environment Canada, in collaboration with provinces and other partners: identifies threats from pollutants, their sources and means of controlling them through the application of sound science; develops standards, guidelines and codes of practice to ensure adequate levels of protection of environmental quality; identifies and implements appropriate strategies for preventing or reducing pollution; administers and enforces regulations for pollution prevention and control within areas of federal jurisdiction; monitors levels of contaminants in air, water, and soil; represents Canada's interests in the development of international agreements and accords to reduce pollution; and provides advice and tools for preventing pollution and support to the development and deployment of green technologies.

Nature

Canadians depend on ecosystems for providing many valued resources and services, from producing the oxygen that sustains us to providing recreational enjoyment. The objective of this business line is to conserve biological diversity in healthy ecosystems. Specifically, Environment Canada, in collaboration with provinces and other partners: develops scientific

knowledge and tools needed to understand and respond to the effects of human activities on ecosystems; manages migratory birds and nationally significant migratory bird habitat; develops and implements recovery plans for endangered species; provides leadership on the implementation of the Convention on Biological Diversity; applies an integrated approach to conserving and restoring significant ecosystems, and provides tools to build local capacity to continue this work; represents Canada's interests in international arenas dealing with wildlife, ecosystem health and biodiversity; and provides federal leadership in conserving and protecting Canada's water resources.

Weather and environmental predictions

Canadians are affected by environmental conditions on many time and space scales; from minutes to centuries and from cities to continents. The objective of this business line is to help Canadians adapt to their environment in ways which safeguard their health and safety, optimize economic activity and enhance environmental quality. Specifically, Environment Canada: monitors the state of the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow); provides information on the past, present and future states of the physical environment; issues warnings of severe weather and environmental hazards; engages in scientific research on the causes of severe weather, the mechanisms which transport chemicals and weather through the atmosphere and around the world, and the impacts of human activity on the atmospheric environment; and provides advice on adaptation to changing weather and climate.

Management, administration and policy

Addressing complex and cross-cutting issues requires that the Department maintain a strong policy capacity and the ability to deliver efficient and innovative services. The objective of this business line is to provide

strategic and effective departmental management to achieve environmental results. Specifically, this business line provides: departmental leadership; strategic policy advice; socio-economic analysis; coordination of international activities of the Department; leadership and coordination in fostering partnerships with industry, non-governmental organizations, Aboriginal peoples, provinces and other government departments; communications and public outreach services; support services to decision making, management and accountability, including planning and financial systems and services, information technology, records and information holdings, human resources, security and the management of assets and accommodations and environmental management systems.

Canadian Environmental Assessment Agency

Objectives

To provide high-quality environmental assessments that contribute to informed decision making in support of sustainable development.

Business Line Descriptions

Canadian Environmental Assessment Agency

The Agency is responsible for providing advice and recommendations to decision makers that reflect public values and the principles of sustainable development. By strengthening partnerships, the Agency also facilitates environmental assessment approaches that are coordinated across government, and harmonized with other jurisdictions, including aboriginal regimes. The Agency is continually improving the federal environmental assessment process by enhancing its efficiency, effectiveness, predictability, and consistency, all the while maintaining the highest standards of quality. In addition, the Agency provides education and training to federal departments to improve

their understanding of, and compliance with, the *Canadian Environmental Assessment Act* and the 1999 Cabinet directive on the environmental assessment of policy, plan and program proposals. Finally, the Agency represents Canada's environmental assessment interests in international forums.

Parks Canada Agency

Objectives

To protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, appreciation and enjoyment in ways that ensure their ecological and commemorative integrity for present and future generations.

Business Line Descriptions

Stewardship of national heritage places

- Identifying and establishing national heritage places.
- Managing and protecting the natural and cultural resources in Canada's heritage places, while respecting the obligations in aboriginal treaties and new park agreements.
- Collaborating with national and international stakeholders in fostering and advocating heritage protection and presentation.
- Communicating the key messages of national significance by providing educational opportunities.

Use and enjoyment by Canadians

- Providing appropriate quality recreation opportunities, products and services.
- Practising appropriate marketing and building mutually beneficial relations with key client groups.
- Developing close cooperative relations with clients and stakeholders.
- Engaging Canadians to participate and be involved as volunteers and active supporters.
- Creating opportunities for shared stewardship of national heritage places.
- Raising awareness of ecological and commemorative benefits and values.

Corporate services

- Developing and implementing procedures, systems, tools and innovative management practices in financial and people management to allow for effective and efficient management of the Parks Canada Agency.
- Preparing analysis and reports to support decision making.
- Preparing documentation and submissions for central agencies and Parliament.

Ministry Summary

Source of authorities				Vote	Disposition of authorities			
Available from previous years	As shown in	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	626,390,000	...	...	1	Department			
...	...	...	...	Operating expenditures	...	...	...	...
...	...	56,737,855	...	1a	Transfer of \$292,000 from Canadian Heritage Vote 1	...	...	...
...	...	...	292,000		Transfer from: Vote 1 (Canadian Heritage)	...	...	...
...	...	...	14,117,000		TB Vote 15 ⁽¹⁾
...	...	...	(8,492,171)		Transfer to Vote 10	...	...	...
...	626,390,000	56,737,855	5,916,829		Total—Vote 1	638,548,882	50,495,802	622,392,588
...	42,210,000	...	...	5	Capital expenditures	...	...	...
...	...	635,200	...	5a	Capital expenditures	...	...	...
...	...	...	(1,387,285)		Transfer to Vote 10	...	...	...
...	42,210,000	635,200	(1,387,285)		Total—Vote 5	40,435,447	1,022,468	42,788,543
...	57,572,000	...	...	10	Grants and contributions	...	...	...
...	...	5,268,000	...	10a	Contributions	...	...	...
...	...	...	...	10b	Transfer of \$8,492,171 from Environment Vote 1, and \$1,387,285 from Environment Vote 5	...	...	...
...	...	1	...		Transfer from: Vote 1	...	...	...
...	...	...	8,492,171		Vote 5	...	...	...
...	...	...	1,387,285		Total—Vote 10	71,203,877	1,515,580	94,099,106
...	57,572,000	5,268,001	9,879,456		Payments to Queens Quay West Land Corporation	...	...	...
...	4,000,000	...	...	15	Transfer to Vote 14b (Office of Infrastructure of Canada)	...	...	...
...	...	...	(4,000,000)		Total—Vote 15 ⁽²⁾
...	4,000,000	...	(4,000,000)		Payments to Old Port of Montreal Corporation Inc. ⁽²⁾	...	1	...
...	1	...	...	20	Minister of the Environment—Salary and motor car allowance	...	...	68,930
...	69,970	...	(315)	(S)	Contributions to employee benefit plans	69,655	...	...
...	...	...	1,135,328	(S)	Canada Foundation for Sustainable Development Technology	76,127,328	...	72,891,662
...	74,992,000	...	100,000,000	(S)	Collection agency fees	100,000,000	...	125,000,000
...	...	...	20	(S)	Spending of proceeds from the disposal of surplus Crown assets	20	...	46
...	...	...	425,559	(S)	Appropriations not required for the current year	304,072	...	305,199
114,581	...	...	...		Total Department—Budgetary	926,689,281	53,033,851	1,007,547,003
...	805,233,971	62,641,056	111,969,592				236,068	

Canada Mortgage and Housing Corporation ⁽³⁾

Operating expenditures
Transfer to Vote 13b (Human Resources and Skills
Development)

25

... 2,222,209,000 ... 2,222,209,000 (2,222,209,000)

Total—Vote 25

... (2,222,209,000) ...

Total budgetary

... (2,222,209,000) ...

(L) Advances under the *National Housing Act*

(S)

... (190,200,000) ...

(Gross)

Total Program—

Budgetary

... (2,222,209,000) ...

Non-budgetary

... (190,200,000) ...

Canadian Environmental Assessment Agency

Program expenditures

30

... 15,930,000 ...

Program expenditures

30a

... 1,186,251 ...

Transfer from TB Vote 15 ⁽¹⁾

... 171,000 ...

Total—Vote 30

... 15,930,000 ...

Contributions to employee benefit

(S)

... 17,287,251 ...

Spending of proceeds from the disposal of surplus

(S)

... 1,982,567 ...

Crown assets

... 958 ...

97

... 1,055 ...

Total Program—Budgetary

97 17,883,000 1,186,251 201,525 19,270,873

Office of Infrastructure of Canada ⁽⁴⁾

Operating expenditures

35

... 15,702,000 ...

Transfer to Vote 2 (Office of Infrastructure of Canada)

... (15,702,000) ...

Total—Vote 35

... (15,702,000) ...

Contributions

40

... 406,958,000 ...

Transfer to Vote 7 (Office of Infrastructure of Canada)

... (406,958,000) ...

Total—Vote 40

... (406,958,000) ...

Contributions to employee benefit

(S)

... (1,445,000) ...

plans

... (1,445,000) ...

Total Program—Budgetary

... (424,105,000) ...

Parks Canada Agency

Program expenditures

45

... 378,610,916 ...

Transfer of \$3,000,000 from Environment Vote 50,

45b

... 8,190,467 ...

\$3,068,942 from Canadian Heritage Vote 5, and

... 3,000,000 ...

\$562,200 from Canadian Heritage Vote 1

... 562,200 ...

Transfer from: Vote 50

... 3,068,942 ...

Vote 1 (Canadian Heritage)

... 6,016,534 ...

Vote 5 (Canadian Heritage)

... 19,858,000 ...

TB Vote 5 ⁽¹⁾

... 32,505,676 ...

TB Vote 15 ⁽¹⁾

... 419,307,059 ...

Total—Vote 45

47,841,916 330,769,000 8,190,467 32,505,676 419,307,059

388,340,738 ... 30,966,321 379,137,138

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	\$	\$	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
...	5,000,000	5,000,000	50	Payments to the New Parks and Historic Sites Account
...	(3,000,000)	(3,000,000)		Transfer to Vote 45
...	5,000,000	...	(3,000,000)	2,000,000		Total—Vote 50	2,000,000	...	7,800,000
...	78,000,000	...	6,765,899	84,765,899	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	84,765,899	...	85,588,883
...	42,769,000	...	411,337	43,180,337	(S)	Contributions to employee benefit plans	43,180,337	...	39,425,495
...	16,393	16,393	(S)	Court awards	16,393
...		Appropriations not required for the current year	1,128
47,841,916	456,538,000	8,190,467	36,699,305	549,269,688		Total Program—Budgetary	518,303,367	30,966,321	511,952,644
47,956,594	3,925,968,971	72,017,774	(2,497,443,578)	1,548,499,761		Total Ministry—Budgetary	1,463,265,233	54,031,181	1,536,231,235 ⁽³⁾⁽⁴⁾
...	(190,200,000)	...	190,200,000	...		Non-budgetary

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) Treasury Board Vote 15—Compensation adjustments.

(3) During the year, Queens Quay West Land Corporation and Payments to Old Port of Montreal Corporation Inc were transferred to Office of Infrastructure of Canada.

(4) During the year, Canada Mortgage and Housing Corporation was transferred to Human Resources and Skills Development. Therefore, the previous year's amounts have been restated by \$2,091,820,816 (budgetary) and \$(219,090,872) (non-budgetary).

(4) During the year, the Ministry Office of Infrastructure of Canada was created. Therefore, the previous year's amounts have been restated by \$73,883,189.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Clean environment	243,518,560	213,019,750	14,162,699	14,162,699	14,162,489	131,437,607	130,595,255	9,195,000	9,313,060	9,313,060	9,313,060	9,313,060	...	...	...	379,923,866	348,464,434	...
Nature	185,270,987	175,177,524	3,118,021	3,118,021	32,191,063	31,668,174	6,911,000	6,301,847	6,301,847	6,301,847	6,301,847	6,301,847	...	...	...	213,669,071	203,661,872	...
Weather and environmental predictions	246,154,980	238,613,329	22,654,638	21,632,380	5,477,609	5,434,952	64,146,000	58,577,824	58,577,824	58,577,824	58,577,824	58,577,824	...	...	...	210,141,227	207,102,837	...
Management, administration and policy	171,846,301	162,555,400	1,522,557	1,522,557	3,613,178	3,505,496	757,000	123,315	123,315	123,315	123,315	123,315	...	...	...	176,225,036	167,460,138	...
Sub-total	846,790,828	789,366,003	41,457,915	40,435,447	172,719,457	171,203,877	81,009,000	74,316,046	74,316,046	74,316,046	74,316,046	74,316,046	...	...	...	979,959,200	926,689,281	...
Revenues netted against expenditures	(81,009,000)	(74,316,046)	...	...	...	...	(81,009,000)	(74,316,046)	(74,316,046)	(74,316,046)	(74,316,046)	(74,316,046)	...	...	...	...	...	...
Total Department—Budgetary	765,781,828	715,049,957	41,457,915	40,435,447	172,719,457	171,203,877	...	...	...	...	...	...	...	...	...	979,959,200	926,689,281	...
Canadian Environmental Assessment Agency																		
Canadian Environmental Assessment Agency	21,184,179	18,432,577	...	...	...	1,587,694	931,094	3,501,000	1,091,086	1,091,086	1,091,086	1,091,086	...	...	...	19,270,873	18,272,585	...
Revenues netted against expenditures	(3,501,000)	(1,091,086)	...	...	...	...	...	(3,501,000)	(1,091,086)	(1,091,086)	(1,091,086)	(1,091,086)	...	...	...	...	...	...
Total Program—Budgetary	17,683,179	17,341,491	...	...	...	1,587,694	931,094	...	...	...	...	...	...	...	...	19,270,873	18,272,585	...
Parks Canada Agency																		
Stewardship of national heritage places	252,854,934	252,711,861	2,222,658	2,222,658	2,222,658	6,999,875	1,711,879	...	...	...	...	...	...	...	...	262,077,467	256,646,398	...
Use and enjoyment by Canadians	224,112,799	199,075,624	6,853,122	6,853,122	189,000	137,840	...	...	...	...	...	...	...	...	...	231,154,921	206,066,586	...
Corporate services	52,615,249	52,232,506	522,051	522,051	2,900,000	2,835,826	...	...	...	...	...	...	...	...	...	56,037,300	55,590,383	...
Total Program—Budgetary	529,582,982	504,019,991	9,597,831	9,597,831	10,088,875	4,685,545	...	...	...	...	...	...	...	...	...	549,269,688	518,303,367	...
Total Ministry—Budgetary	1,313,047,989	1,236,411,439	51,055,746	50,033,278	184,396,026	176,820,516	...	...	...	...	...	...	...	...	...	1,548,499,761	1,463,265,233	...

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
\$	As shown in	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$	\$
Department Grants							
...	2,000,000	...	(769,468)	1,230,532	...	...	1,284,756
...	...	...	16,923	16,923	...	...	...
...	...	...	100,000,000	100,000,000	...	...	125,000,000
...	2,000,000	...	99,247,455	101,247,455	...	...	126,284,756
Weather and environmental predictions							
...	42,000	...	37,000	79,000	...	...	255,000
...	...	...	...	...	...	...	50,000,000
...	42,000	...	37,000	79,000	...	...	50,255,000
...	2,042,800	...	99,284,455	101,326,455	...	...	176,539,756
Contributions							
...	697,000	250,000	458,555	1,391,548	14,007	...	2,118,920
...	125,000	350,000	1,046,877	1,443,418	78,459	...	1,330,339
...	2,522,000	...	933,574	3,405,964	49,610	...	2,577,917
...	4,600,000	...	(727,600)	3,872,400	...	...	4,497,075
...	4,454,000	...	(1,231,732)	3,222,268	...	...	5,732,634
...	4,300,000	...	3,404,650	7,704,650	180,052	...	6,257,996
...	3,000,000	4,248,000	(1,111,750)	5,616,026	520,224	...	4,126,379
...	1,953,000	...	187,885	2,140,885	...	...	...
...	...	...	730,693	730,693	...	...	703,364
...	21,651,000	4,848,000	3,691,152	29,347,800	842,352	...	27,344,624

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
Canadian Environmental Assessment Agency Contributions							
...	173,500	...	245,500	245,500	...	...	173,500
...	300,000	(64,611)	235,389	235,389	...	...	399,453
...	1,000,000	(193,195)	1,106,805	450,205	656,600	...	176,413
...	1,473,500	(185,806)	1,587,694	931,094	656,600	...	749,366
Office of Infrastructure of Canada ⁽¹⁾							
Contributions							
...	1,925,000	...	...	...	...	...	...
...	332,319,000	(332,319,000)	...	...	...	...	...
...	72,714,000	(72,714,000)	...	...	...	...	...
...	406,958,000	(406,958,000)	...	...	...	...	...
Parks Canada Agency Grants							
...	22,707	(7)	22,700	22,700	...	...	22,700
...	...	...	...	...	...	...	3,400,000
...	22,707	(7)	22,700	22,700	...	...	3,422,700
Contributions							
...	925,000	2,303,805	3,228,805	1,689,179	1,539,626	...	3,283,330
765,370	5,883,000	(2,900,000)	3,748,370	...	...	3,748,370	...
765,370	6,808,000	(596,195)	6,977,175	1,689,179	1,539,626	3,748,370	3,283,330

Use and enjoyment by Canadians						
Contributions in support of activities or projects related to						
national parks, national marine conservation areas, national historic sites and historic canals						
...	189,226	...	(226)	189,000	137,840	51,160
...
...	...	...	2,900,000	2,900,000	2,835,826	64,174
...	...	...	2,303,579	10,066,175	4,662,845	1,654,960
765,370	6,997,226	...	...	...	...	3,322,930
Corporate services						
Contributions in support of the Historic Place Initiative						
Total—Contributions						
Program Summary by Business Line						
765,370	6,830,707	...	(596,202)	6,999,875	1,711,879	1,539,626
...	189,226	...	(226)	189,000	137,840	51,160
...	...	...	2,900,000	2,900,000	2,835,826	64,174
...
765,370	7,019,933	...	2,303,572	10,088,875	4,685,545	1,654,960
Total Program						
765,370	473,023,433	5,568,001	(294,960,778)	184,396,026	176,820,516	3,827,140
Total Ministry						
						276,594,102 ⁽¹⁾⁽²⁾

(S) Statutory transfer payment.

(1) During the year, the Ministry Office of Infrastructure of Canada was created. Therefore, the previous year's amounts have been restated by \$55,319,773.

(2) Amends reporting in previous year's Public Accounts.

Details of Respendable Amounts

Department	Authorities available for use in the current year	\$	Authorities used in the current year	\$	Authorities used in the previous year	\$
Department						
Budgetary (respendable revenues)						
Clean environment						
Revenues received from other government departments:						
Products						
Data extracts	6,800	6,800			4,248	
Publications	30	30			5,109	
Products	7	7			22,864	
Reality	28,121	28,121			23,399	
Services						
Research and analysis	4,564,582	5,233,616			5,521,095	
Consulting services	125,287				371,650	
Training	39,588	39,588			3,570	
Regulatory services	129,585	129,585			136,958	
External revenues:						
Products						
Data extracts	592	592			900	
Publications	22,266	22,266			27,735	
Products	18,887	18,887			31,784	
Reality	114,602	114,602			185,555	
Services						
Research and analysis	1,599,247	1,599,247			1,343,182	
Hydrometric	...	...			900	
Consulting services	65,673	65,673			92,137	
Training	20,444	20,444			75,170	
Regulatory services	2,459,289	1,908,315			1,459,525	
Sundries	...	...			2,012	
	9,195,000	9,313,060			9,307,793	
Nature						
Revenues received from other government departments:						
Products						
Data extracts	96,082	96,082			77,202	
Publications	...	...			18	
Reality	103,217	103,217			102,867	
Products	250,830	250,830			189,632	
Services						
Research and analysis	1,878,866	2,242,240			1,950,011	
Consulting services	502,877	502,877			766,053	
Training	128	128			...	
External revenues:						
Products						
Data extracts	4,262	4,262			22,648	

Department	Authorities available for use in the current year	\$	Authorities used in the current year	\$	Authorities used in the previous year	\$
Department						
Budgetary (respendable revenues)						
Clean environment						
Revenues received from other government departments:						
Products						
Data extracts	1,176,235	1,176,235			843,835	
Publications	3,471	3,471			7,332	
Products	16,735,613	16,799,684			15,856,535	
Reality	63,195	63,195			69,279	
Research and analysis	3,238,397	3,238,397			2,952,895	
Hydrometric	86,382	86,382				
Telecommunications	158,513	158,513			137,982	
Consulting services	287,369	287,369			2,704,296	
Training	752,286	752,286			637,577	
Environmental assessment	11,129	11,129			10,659	
Sundries	451,410	451,410			577,032	
External revenues:						
Products						
Data extracts	5,033,321	5,033,321			5,763,905	
Publications	163,415	163,415			258,849	
Products	23,500,352	21,622,936			23,285,515	
Reality	2,403	2,403			13,189	
Sponsorship and advertising	241,194	241,194			176,967	
Services						
Research and analysis	234,220	234,220			687,145	
Hydrometric	9,886,208	6,131,377			3,637,240	
Telecommunications	1,027,821	1,027,821			953,127	
Consulting services	757,841	757,841			362,202	
Training	173,314	173,314			222,079	
Environmental assessment	128,971	128,971			108,931	
Sundries	32,940	32,940			18,790	
	64,146,000	58,577,824			59,285,361	

Details of Spendable Amounts—Concluded

	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year	
	\$	\$	\$	\$	\$	\$
Management, administration and policy						
Revenues received from other government departments:						
Products	...	...	240	...	...	...
Realty	...	...	...	...	565,000	...
Services	...	...	...	...	23,000	...
Research and analysis	...	...	55,750	...	26,425	...
Consulting services	15,000	...	14,525	...	...	...
Regulatory services	...	...	60,995	...	...	...
External revenues:						
Products	...	...	...	...	...	...
Data extracts	...	...	...	...	145	...
Products	...	...	...	...	400	...
Realty	653,405	...	25,200	...	...	...
Services	...	...	...	...	...	...
Research and analysis	...	...	...	...	835	...
Telecommunications	27,600	...	27,600	...	30,000	...
Regulatory services	60,995	...	(60,995)	...	...	...
Training	...	...	...	...	22,343	...
	757,000	123,315	...	668,148	...	...
Total Department—Budgetary	81,009,000	74,316,046		76,102,580		
Canadian Environmental Assessment Agency						
Budgetary (respendable revenues)						
Revenues received from other government departments:						
Training, information and publications	90,000	108,038	...	152,502	...	...
External revenues:	...	...	...	...	...	...
Training, information and publications	60,000	105,165	...	113,991	...	...
Environmental assessment services	3,351,000	877,883	...	...	...	...
Total Program—Budgetary	3,501,000	1,091,086		266,493		
Total Ministry—Budgetary	84,510,000	75,407,132		76,369,073		

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of transfer payments	98,090	56,435		
Reimbursement of operating and maintenance expenditures	475,413	301,302		
Adjustments to prior year's payables	3,621,314	760,685		
	4,194,817	1,118,422		
Sales of goods and services—				
Lease and use of public property	1,117,538	1,631,577		
Services of a regulatory nature—				
Taxidermist and aviculture licences	20,765	20,305		
Bird hunting permits	3,499,500	3,753,093		
Miscellaneous fines	2,204,755	1,869,807		
	5,725,020	5,643,205		
Services of a non-regulatory nature—				
Hydrometric recoveries	99,800	99,800		
Other water related recoveries	811,824	223,407		
Sundries	26,225,783	26,695,827		
	27,137,407	27,019,034		
Sales of goods and information products				
Other fees and charges	45,701,485	46,480,313		
	2,537,568	2,271,546		
	82,219,018	83,045,675		
Proceeds from the disposal of surplus Crown assets				
	425,559	337,371		
Miscellaneous revenues—				
Gifts to the Crown	...	20		
Sundries	800,421	587,311		
	800,421	587,331		
Total Department	87,639,815	85,088,799		
Canadian Environmental Assessment Agency				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	153	802		
Adjustments to prior year's payables	3,679	111		
	3,832	913		

Revenues—Concluded

	Current year	Previous year
	\$	\$
Sales of goods and services—		
Services of a non-regulatory nature	1,088,666	264,839
Sales of goods and information products	1,685	1,349
	1,090,351	266,188
Proceeds from the disposal of surplus Crown assets	958	97
Miscellaneous revenues	681	85
Total Program	1,095,822	267,283
Parks Canada Agency		
Other revenues—		
Miscellaneous revenues—		
Section 20 of the <i>Parks Canada Agency Act</i>	85,134,880	84,329,387
Sundries	11,379	12,393
	85,146,259	84,341,780
Total Program	85,146,259	84,341,780
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	4,198,649	1,119,335
Sales of goods and services	83,309,369	83,311,863
Proceeds from the disposal of surplus Crown assets	426,517	337,468
Miscellaneous revenues	85,947,361	84,929,196
Total Ministry	173,881,896	169,697,862

(1) During the year, Canada Mortgage and Housing Corporation was transferred to Human Resources and Skills Development. Therefore, the previous year's accounts have been restated by \$513,026,252.

(2) During the year, the Ministry of Infrastructure of Canada was created. Therefore, the previous year's amounts have been restated by \$90,262.

(3) Amounts reporting in previous year's Public Accounts.

SECTION 9

2004-2005

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports

Analysis Centre of Canada

Office of the Superintendent of Financial Institutions

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	9.2
Ministry summary	9.5
Programs by business line	9.11
Transfer payments	9.13
Details of spendable amounts	9.15
Revenues	9.15

Department

Economic, Social and Financial Policies Program

Objectives

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda; responsible administration of international financial obligations and subscriptions; economical financing of domestic coinage costs; responsible financing of special projects; effective and efficient corporate administration.

Business Line Descriptions

Policies and advice

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda;

- Economic and fiscal policy: the domestic and international economic and financial outlook, the government's overall fiscal framework, expenditure plan and resource allocation and the government's overall economic policy framework;
- International trade and finance: with specific reference to import tariffs and trade remedies, foreign direct investment and economic cooperation, defence policies and expenditures, international development assistance and international financial relations;
- The development and evaluation of federal taxation policies and legislation with respect to income, sales and excise taxes;
- Financial sector policy: government debt, cash and reserve management, legislation governing federally regulated financial institutions, and financial, investment and borrowing issues relating to Crown

corporations, departments and agencies, and government pension plans investment policies;

- Federal-provincial relations and social policy: federal-provincial fiscal and economic relations and Canadian social policies and programs; and
- Economic development and corporate finance: the economic, fiscal and financial implications of the government's micro-economic policies and programs, including loans, investments and guarantees of the Crown; proposals for assistance to major projects or corporate restructuring initiatives advanced by the private sector; and, the management and, as appropriate, the privatization of Crown corporations and other corporate holdings.

International financial organizations

Responsible administration of international financial obligations and subscriptions.

Domestic coinage

Payment of the production and distribution costs for domestic circulating coinage.

Corporate administration

Appropriate departmental management; strategic communications advice; suitable public affairs support; sound legal advice; and effective and efficient financial, human resources, information technology, security and administrative systems and expertise.

Public Debt Program

Objectives

The statutory funding of interest and service costs of the public debt and the issuing costs of new borrowings, if required.

Business Line Descriptions

Interest and other costs

Manages the government's borrowing program.

Canada investment and savings

As a special operating agency within the Department of Finance, develops and markets retail debt instruments such as Canada Savings Bonds and the Canada Premium Bonds directly to Canadians, through employers and in co-operation with the financial institutions.

Federal-Provincial Transfers Program

Objectives

Transfer payments pursuant to statutes with respect to Canada health and Canada social transfer, health reform transfer, equalization and other transfers, and pursuant to agreements with respect to territorial formula financing.

Business Line Descriptions

Transfer payments

- Canada health transfer (CHT): payments to provinces and territories in support of health are made according to legislation and include both cash and tax transfers;
- Canada Social Transfer (CST): payments to provinces and territories in support of post-secondary education, social assistance and social services, including early childhood development are made according to legislation and include both cash and tax transfers;
- Health Reform Transfer: payments are allocated to provinces and territories on an equal per capita basis, as specified in the legislation;

Canada Deposit Insurance Corporation

Objectives

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objectives

In an economically and legally sound manner, to conduct investigations and inquiries, to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from customs and excise tax assessments and determinations.

Business Line Descriptions

Canadian International Trade Tribunal

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Canada Customs and Revenue Agency causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act (CITT Act)* of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister of National Revenue or the Commissioner of the Canada Customs and Revenue Agency under the

Customs Act, the *Excise Tax Act* and *SIMA*, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;

- requests from domestic producers for tariff relief on imported textile inputs for production;
- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;
- references under the *CITT Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter; and
- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under *SIMA*.

Financial Consumer Agency of Canada

Objectives

The Financial Consumer Agency of Canada (FCAC) has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as «consumer provisions») that apply to them;
- promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;

- Fiscal equalization: payments to provinces are made according to precise formulas embodied in legislation and regulations;

- Territorial formula financing: payments to territorial governments are made according to formulas embodied in federal-territorial agreements;
- Other transfer payments: funds are provided to, or recovered from, provincial governments under various statutory authorities.

Auditor General

Objectives

To provide audit and other appropriate information for use by the House of Commons in its scrutiny of government programs, financial activities and environmental and sustainable development matters.

Business Line Descriptions

Legislative auditing

The activities of the Office of the Auditor General consist of the audit of the Accounts of Canada, certain Crown corporations and other entities, and the monitoring of environmental and sustainable development matters to meet legislative reporting requirements, pursuant to the *Auditor General Act*. The Auditor General provides audit opinions on the financial statements of the Government of Canada and on certain Crown corporations and other entities, and brings to the attention of the House of Commons anything that the Auditor General considers to be significant. The commissioner of the environment and sustainable development reports annually, on behalf of the Auditor General and to the attention of the House of Commons, anything considered significant in relation to environmental and other aspects of sustainable development.

- monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
- promote awareness of the obligations of financial institutions;
- foster an understanding of financial services and issues relating to financial services.

Business Line Descriptions

Financial Consumer Agency of Canada

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.

Financial Transactions and Reports Analysis Centre of Canada

Objectives

The Financial Transactions and Reports Analysis Centre of Canada was established as an independent agency with a mandate to collect, analyse, assess and disclose information in order to assist in the detection, prevention and deterrence of money laundering and the financing of terrorist activities. The Centre's mandate includes ensuring compliance with the record keeping and reporting requirements set out in the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* and Regulations and enhancing awareness and understanding of matters related to money laundering. The Centre's mandate also requires it to ensure that personal information under its control is protected from unauthorized disclosure.

Business Line Descriptions

Detection and deterrence of money laundering and the financing of terrorist activities

- Establish a state of the art information technology facility to receive and analyse transaction reports;
- After analysis, and where appropriate, disclose designated information to law enforcement agencies to assist in the investigation or prosecution of money laundering offences and terrorist activities;
- Communicate with reporting entities about their obligations, and monitor compliance with the Act;
- Develop guidelines to assist reporting entities to identify suspicious transactions;
- Liaise and meet national, foreign and international organisations to exchange information on emerging trends;
- Enter into agreements with institutions and agencies of foreign states that have powers and duties similar to those of the Centre to exchange information that would be relevant to the investigation or prosecution of money laundering offences and terrorist activities;
- Plan and implement a communication strategy to enhance awareness and understanding of matters related to money laundering and terrorist activities.

Office of the Superintendent of Financial Institutions

Objectives

Office of the Superintendent of Financial Institutions (OSFI) is the primary regulator of federal financial institutions and pension plans. Our mission is to safeguard policyholders, depositors and pension plan

members from undue loss. We advance and administer a regulatory framework that contributes to public confidence in a competitive financial system. We also provide actuarial services and advice to the Government of Canada. We are committed to providing a professional, high quality and cost-effective service.

Business Line Descriptions

Supervision of financial institutions and pension plans

OSFI supervises about 500 financial institutions and 1,100 pension plans. The pension plans are employer-sponsored plans that are subject to provisions of the *Pension Benefits Standard Act, 1985*. In addition, on a cost-recovery basis, OSFI carries out reviews of certain provincially chartered institutions through federal-provincial agreements or as an agent of the Canada Deposit Insurance Corporation.

Actuarial and other services to the Government of Canada

OSFI prepares actuarial reports pursuant to the *Public Pensions Reporting Act* and the Canada Pension Plan and various other statutory reports on government pension and insurance programs.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	
...	77,821,000	...	...	77,821,000	1	Department Economic, Social and Financial Policies Program	...	...	...
...	...	9,814,100	...	9,814,100	1a	Operating expenditures	...	...	...
...	...	...	1,898,000	1,898,000		Transfer from TB Vote 15 ⁽¹⁾	
...	...	...	(170,435)	(170,435)		Transfer to Vote 5	...	...	...
...	77,821,000	9,814,100	1,727,565	89,362,665		Total—Vote 1	86,049,864	3,312,801	82,845,049	
...	816,000,000	...	...	816,000,000	5	Grants and contributions	...	...	...
...	...	34,229,565	...	34,229,565	5b	Transfer of \$170,435 from Finance Vote 1	...	...	...
...	...	...	170,435	170,435		Transfer from Vote 1	...	...	...
...	816,000,000	34,229,565	170,435	850,400,000		Total—Vote 5	153,175,765	697,224,235	132,079,791	
...	69,970	...	(248)	69,722	(S)	Minister of Finance—Salary and motor car allowance	69,722	...	70,905	
...	292,420,000	...	...	292,420,000	(S)	Payments (encashment of notes) to International Development Association (<i>Bretton Woods and Related Agreements Act</i> and previous years' Appropriation Acts)	292,420,000	...	147,743,000
...	8,200,000	...	(8,200,000)	...	(S)	Payments to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(2). Limit is 225,000,000 SDR	...	...	...
83,096,179	...	...	...	83,096,179		Unused authority of 38,902,414 SDR at beginning of year (converted to Cdn \$ at that time)	...	...	...
...	...	...	(4,179,143)	(4,179,143)		Exchange valuation adjustment to the unused authority at year end	7,822,874	...	71,094,162
83,096,179	8,200,000	...	(12,379,143)	78,917,036		Total	...	...	...
...	12,126,000	...	1,013,908	13,139,908	(S)	Contributions to employee benefit plans	13,139,908	...	11,852,439	
...	48,000,000	25,000,000	(9,006,925)	63,993,075	(S)	Purchase of domestic coinage	63,993,075	...	47,739,064	
...	...	...	20,781	20,781	(S)	Payments pursuant to the <i>Halifax Relief Commission Pension Continuation Act</i>	20,781	...	34,746
...	...	...	...	...	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the <i>Financial Institutions Depositors Compensation Act</i>	...	...	...
68,571,831	...	...	...	68,571,831	(S)	Payment of liabilities previously transferred to revenues	...	...	68,571,831
...	...	...	1,457,292	1,457,292	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,457,292	...	1,031,284
613	...	...	9,579	10,192			...	613	9,579

Disposition of authorities

Available from previous years	Source of authorities				Vote	Description	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	As shown in			Total available for use						
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	...	...	200,433	200,433	(S)	Refunds of amounts credited to revenues in previous years	200,433	...	...	220,306
...	...	...	734,752,037	734,752,037	(S)	Net loss on exchange	734,752,037	...	...	516,613,867
...	...	...	...	...		Appropriations not required for the current year	...	...	...	18,092
...	...	...	...	...		Total budgetary	1,353,101,751	700,537,649	139,675,572	940,248,543
151,668,623	1,254,636,970	69,043,665	717,965,714	2,193,314,972	(S)	(L) Advances pursuant to section 13(1) of the <i>Financial Consumer Agency of Canada Act</i> (Gross)	6,000,000	...	...	6,000,000
...	...	...	6,000,000	6,000,000		International Development Association				
					L10	Issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$230,134,000 to the International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i> (Gross)	230,134,000	...	...	230,133,000
...	1	...	230,133,999	230,134,000		International Bank for Reconstruction and Development (IBRD)				
					L11b	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$23,982,872 to the International Bank for Reconstruction and Development (IBRD), notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$28,787,507 on January 13, 2005, for the purpose of maintaining the US dollar value of the initial capital subscriptions in the IBRD	...	1	...	...
...	...	1	...	1		European Bank for Reconstruction and Development (EBRD)				
					(S)	(L) Issuance of non-interest bearing, non-negotiable demand notes in the amount not exceeding US \$7,287,199 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$11,368,000 on August 28, 2002, pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> to the European Bank for Reconstruction and Development for supplementary subscriptions of shares (Gross)	6,535,160	...	...	7,085,586
...	10,228,000	...	(3,692,840)	6,535,160						

(S)	(L)	Payments and encashment of notes issued to the European Bank for Reconstruction and Development pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> —Capital subscriptions (Gross)	...	17,047,000	...	(7,091,229)	9,955,771	...	9,955,771	...	...	9,846,463
International Monetary Fund—Poverty Reduction and Growth Facility												
(S)	(L)	Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(1). Limit is 700,000,000 SDR (Gross)	...	105,000,000	...	(105,000,000)	...	...	...	...	...	...
		Unused authority of 61,287,500 SDR at beginning of year (converted to Cdn \$ at that time)	...	118,982,940	...	...	118,982,940	...	...	...	...	...
		Exchange valuation adjustment to the unused authority at year end	...	...	...	(5,531,883)	(5,531,883)	...	...	...	...	...
Total			...	105,000,000	...	(110,531,883)	113,451,057	...	19,302,825	...	94,148,232	41,796,692
Total non-budgetary			...	132,275,001	...	1	114,818,047	366,075,989	271,927,756	1	94,148,232	294,861,741
Total Program—												
Budgetary			...	151,668,623	1,254,636,970	69,043,665	717,965,714	2,193,314,972	1,353,101,751	700,537,649	139,675,572	940,248,543
Non-budgetary			...	118,982,940	132,275,001	1	114,818,047	366,075,989	271,927,756	1	94,148,232	294,861,741
Total Program—Budgetary												
Public Debt Program												
(S)		Interest and other costs (<i>Financial Administration Act</i>)	...	36,200,000,000	(1,522,335,378)	(808,075,018)	33,869,589,604	...	33,869,589,604	...	...	35,931,363,760
Total Program—Budgetary			...	36,200,000,000	(1,522,335,378)	(808,075,018)	33,869,589,604	...	33,869,589,604	...	...	35,931,363,760
Federal-Provincial Transfers Program												
15		Transfer payments to the territorial governments	...	1,785,000,000	...	...	1,785,000,000	...	1,874,274,615	32,828,346	...	1,792,054,029
15b		Transfer payments to the territorial governments Adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	...	...	184,156,990	...	184,156,990	...	88,115,386	...	...	...
Total—Vote 15			...	1,785,000,000	(62,054,029)	(62,054,029)	1,907,102,961	...	1,874,274,615	32,828,346	...	1,792,054,029
(S)		Transfer payments to the territorial governments	...	...	...	...	88,115,386	...	88,115,386	...	...	...
(S)		Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	...	31,000,000	1,000,000	(181,760)	31,818,240	...	31,818,240	...	...	31,734,134
(S)		Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	...	10,884,000,000	(1,825,000,000)	1,702,818,000	10,761,818,000	...	10,761,818,000	...	...	7,445,576,000
(S)		Canada health transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	...	12,650,000,000	...	1,000,000,000	13,650,000,000	...	13,650,000,000	...	...	11,981,500,000
(S)		Canada social transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	...	7,825,000,000	...	...	7,900,000,000	...	7,900,000,000	...	...	7,343,500,000
(S)		Health Reform Transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	...	1,500,000,000	...	...	1,500,000,000	...	1,500,000,000	...	...	1,000,000,000

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Available for use in subsequent years			
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Used in the previous year	
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	(570,000,000)	(12,000,000)	(22,093,932)	(604,093,932)	(S)	(604,093,932)	...	(594,514,899)	
...	(2,550,000,000)	(77,000,000)	(119,317,000)	(2,746,317,000)	(S)	(2,746,317,000)	...	(2,700,055,000)	
...	...	400,000,000	...	400,000,000	(S)	400,000,000	...	...
...	...	120,000,000	...	120,000,000	(S)	120,000,000	...	...
...	...	21,000,000	...	21,000,000	(S)	21,000,000	...	...
...	...	...	4,250,000,000	4,250,000,000	(S)	4,250,000,000	...	...
...	...	...	500,000,000	500,000,000	(S)	500,000,000	...	1,500,000,000	
...	...	...	...	...		...	...	4,558,303,000	
...	31,555,000,000	(1,112,843,010)	7,337,286,665	37,779,443,655		37,746,615,309	32,828,346	...	32,358,097,264
151,668,623	69,009,636,970	(2,566,134,723)	7,247,177,361	73,842,348,231		72,969,306,664	733,365,995	139,675,572	69,229,709,567
118,982,940	132,275,001	1	114,818,047	366,075,989		271,927,756	1	94,148,232	294,861,741
Auditor General									
...	63,250,000	...	...	63,250,000	20	...	...	...	...
...	...	2,892,000	...	2,892,000	20a	...	...	...	...
...	...	...	534,000	534,000		...	...	...	...
...	63,250,000	2,892,000	534,000	66,676,000	(S)	63,555,652	3,120,348	...	63,956,176
...	9,506,000	...	(1,100,599)	8,405,401	(S)	8,405,401	...	...	7,781,325
3,012	...	...	10,359	13,371	(S)	3,012	...	10,359	25,000
3,012	72,756,000	2,892,000	(556,240)	75,094,772		71,964,065	3,120,348	10,359	71,762,501
Canada Deposit Insurance Corporation									
...	...	...	...	...	(S)	...	...	6,000,000,000	...
6,000,000,000	...	...	...	6,000,000,000		...	...	...	...
6,000,000,000	...	...	...	6,000,000,000		...	...	6,000,000,000	...

Canadian International Trade Tribunal									
...	8,333,000	...	...	8,333,000	25	Program expenditures	...	...	8,204,719
...	...	...	...	230,250	25a	Program expenditures	...	...	...
...	...	...	145,000	145,000		Transfer from: TB Vote 5 ⁽¹⁾	1,119,083
...	...	...	112,000	112,000		TB Vote 15 ⁽¹⁾
...	8,333,000	230,250	257,000	8,820,250		Total—Vote 25	8,796,064	24,186	...
...	1,482,000	...	(209,823)	1,272,177	(S)	Contributions to employee benefit plans	1,272,177	...	...
2,292	...	...	486	2,778	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	2,292	486
2,292	9,815,000	230,250	47,663	10,095,205		Total Program—Budgetary	10,068,241	26,478	9,323,802
Financial Consumer Agency of Canada									
...	...	...	6,867,248	6,867,248	(S)	Payments under section 13 of the <i>Financial Consumer Agency of Canada Act</i>	6,867,248	...	6,012,566
...	...	...	63	63	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	63
...	...	...	6,867,311	6,867,311		Total Program—Budgetary	6,867,248	...	6,012,566
Financial Transactions and Reports Analysis Centre of Canada									
...	29,032,000	...	...	29,032,000	30	Program expenditures	...	...	...
...	...	69,237	...	69,237	30a	Program expenditures	...	...	...
...	...	...	813,000	813,000		Transfer from TB Vote 15 ⁽¹⁾
...	29,032,000	69,237	813,000	29,914,237	(S)	Total—Vote 30	28,040,496	1,873,741	29,291,626
...	2,900,000	...	79,131	2,979,131	(S)	Contributions to employee benefit plans	2,979,131	...	2,500,357
7,817	...	...	...	7,817	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	7,817	...
7,817	31,932,000	69,237	893,131	32,901,185		Total Program—Budgetary	31,019,627	1,881,558	31,791,983
Office of the Superintendent of Financial Institutions									
...	712,000	...	...	712,000	35	Program expenditures	...	...	...
...	...	...	37,000	37,000		Transfer from TB Vote 15 ⁽¹⁾
...	712,000	...	37,000	749,000	(S)	Total—Vote 35	724,000	25,000	722,137
65,130,925	...	...	...	65,130,925	(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the <i>Office of the Superintendent of Financial Institutions Act</i>	...	...	...
...	1	...	(1)	...		Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent	...	...	54,351,204
...	...	...	...	...	(S)	Spending of revenues pursuant to section 17(2) of the <i>Office of the Superintendent of Financial Institutions Act</i>	10,779,721	...	3,776,239

Source of authorities

	1	2	3
6,118,981,940	132,475,001		

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities granted / repealed in the previous year is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary autonomy (loan, investment or advance)

Treasury Board Vote 15—Compensation adjustments

(b) Attitudes reported in previous years

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Economic, Social and Financial Policies Program																		
Policies and advice	65,423,460	56,364,054	...	...	...	...	16,000	15,909	620,000	314,190	...	...	...	...	...	64,819,460	56,065,773	...
International financial organizations—																		
Budgetary	158,993	933,069	...	...	...	...	1,221,696,036	453,377,730	...	...	...	...	360,075,989	265,927,756	...	1,221,855,029	454,310,799	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	360,075,989	265,927,756	...
Domestic coinage	63,993,075	63,993,075	...	...	...	...	...	...	...	...	...	...	...	...	...	63,993,075	63,993,075	...
Corporate administration	773,694,486	776,704,522	...	...	...	...	25,000	25,000	...	44,369	...	...	...	...	...	773,719,486	776,685,153	...
Special projects—																		
Budgetary	68,571,831	...	...	...	...	...	...	...	...	...	...	...	6,000,000	...	...	68,571,831	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	6,000,000	6,000,000	...	6,000,000	6,000,000	...
Sub-total—																		
Budgetary	971,841,845	897,994,720	...	...	...	...	1,221,737,036	453,418,639	620,000	358,559	...	...	366,075,989	271,927,756	...	2,192,958,881	1,351,054,800	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	366,075,989	271,927,756	...
Revenues netted against expenditures	(620,000)	(358,559)	...	...	...	...	...	...	(620,000)	(358,559)	...	...	...	...	...	...	...	...
Total Program—	971,221,845	897,636,161	...	...	...	...	1,221,737,036	453,418,639	...	...	...	...	366,075,989	271,927,756	...	2,192,958,881	1,351,054,800	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	366,075,989	271,927,756	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Public Debt Program																		
Interest and other costs	33,772,499,517	33,772,499,517	...	...	...	...	...	...	...	...	...	...	...	...	...	33,772,499,517	33,772,499,517	...
Canada investment and savings	97,446,178	97,446,178	...	...	...	...	...	...	...	...	...	...	...	...	...	97,446,178	97,446,178	...
Total Program—Budgetary	33,869,945,695	33,869,945,695	...	...	...	...	...	...	...	...	...	...	...	...	...	33,869,945,695	33,869,945,695	...
Federal-Provincial Transfers Program																		
Transfer payments	...	1,690,860	...	...	...	...	37,779,443,655	37,746,615,309	...	...	...	...	...	...	...	37,779,443,655	37,748,306,169	...
Total Program—Budgetary	...	1,690,860	...	...	...	...	37,779,443,655	37,746,615,309	...	...	...	...	...	...	...	37,779,443,655	37,748,306,169	...
Total Department—	34,841,167,540	34,769,272,716	...	...	...	...	39,001,180,691	38,200,033,948	...	...	...	...	366,075,989	271,927,756	...	73,842,348,231	72,969,306,664	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	366,075,989	271,927,756	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Auditor General																		
Legislative auditing	74,714,772	71,585,238	...	...	...	...	380,000	378,827	...	...	...	...	...	...	...	75,094,772	71,964,065	...
Total Program—Budgetary	74,714,772	71,585,238	...	...	...	...	380,000	378,827	...	...	...	...	...	...	...	75,094,772	71,964,065	...

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canada Deposit Insurance Corporation—Non-budgetary												
	10,095,205	10,068,241	...	...	...	...	...	...	6,000,000,000	...	6,000,000,000	...
Canadian International Trade Tribunal—Budgetary												
	10,095,205	10,068,241	...	...	...	...	...	...	...	...	10,095,205	10,068,241
Financial Consumer Agency of Canada—Budgetary												
	6,867,311	6,867,248	...	...	...	...	...	...	...	...	6,867,311	6,867,248
Financial Transactions and Reports Analysis Centre of Canada												
Detection and deterrence of money laundering and the financing of terrorist activities	32,901,185	31,019,627	...	...	...	...	...	...	...	...	32,901,185	31,019,627
Total Program—Budgetary	32,901,185	31,019,627	...	...	...	...	...	...	...	...	32,901,185	31,019,627
Office of the Superintendent of Financial Institutions												
Supervision of financial institutions and pension plans	144,254,551	79,643,157	...	...	...	...	79,121,915	69,449,741	...	...	65,132,636	10,193,416
Actuarial and other services to the Government of Canada	4,225,105	3,897,734	...	...	...	...	3,476,105	2,587,429	...	...	749,000	1,310,305
Sub-total	148,479,656	83,540,891	...	...	...	...	82,598,020	72,037,170	...	...	65,881,636	11,503,721
Revenues netted against expenditures	(82,598,020)	(72,037,170)	...	...	...	...	(82,598,020)	(72,037,170)	...	...	...	...
Total Program—Budgetary	65,881,636	11,503,721	...	...	...	...	...	...	...	...	65,881,636	11,503,721
Total Ministry—Budgetary	35,031,627,649	34,900,316,791	...	...	39,001,560,691	38,200,412,775	...	...	...	...	74,033,188,340	73,100,729,566
Non-budgetary	...	...	...	...	...	...	...	...	6,366,075,989	271,927,756	6,366,075,989	271,927,756

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Economic, Social and Financial Policies Program							
Grants							
International financial organizations							
...	726,000,000	...	...	726,000,000	58,074,139	667,925,861	...
To meet commitments made by Canada under multilateral debt reduction agreements							
...	...	34,229,565	170,435	34,400,000	34,400,000	...	...
...	726,000,000	34,229,565	170,435	760,400,000	92,474,139	667,925,861	...
Total—Grants							
...	726,000,000	34,229,565	170,435	760,400,000	92,474,139	667,925,861	59,000,924
Contributions							
Policies and advice							
...	...	...	16,000	16,000	15,909	91	...
Research and policy initiatives assistance							
International financial organizations							
...	90,000,000	...	(41,000)	89,959,000	60,660,717	29,298,283	...
...	90,000,000	...	(25,000)	89,975,000	60,676,626	29,298,374	73,053,867
Total—Contributions							
...	90,000,000	...	(25,000)	89,975,000	60,676,626	29,298,374	73,053,867
Other transfer payments							
International financial organizations							
...	292,420,000	...	...	292,420,000	292,420,000	...	147,743,000
83,096,179	8,200,000	...	(12,379,143)	78,917,036	7,822,874	...	71,094,162
83,096,179	300,620,000	...	(12,379,143)	371,337,036	300,242,874	...	147,743,000
Corporate administration							
...	...	...	25,000	25,000	25,000	...	25,000
...	...	...	(12,354,143)	371,362,036	300,267,874	...	71,094,162
83,096,179	300,620,000	...	(12,354,143)	371,362,036	300,267,874	...	147,768,000
Total—Other transfer payments							
Program Summary by Business Line							
...	...	...	16,000	16,000	15,909	91	6,667
83,096,179	1,116,620,000	34,229,565	(12,249,708)	1,221,696,036	453,377,730	697,224,144	279,791,124
...	...	...	25,000	25,000	25,000	...	25,000
83,096,179	1,116,620,000	34,229,565	(12,208,708)	1,221,737,036	453,418,639	697,224,235	279,822,791

Source of authorities				Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,785,000,000	184,156,990	(62,054,029)	1,907,102,961	1,874,274,615	32,828,346	...	1,792,054,029
...	...	...	88,115,386	88,115,386	88,115,386	...	...	...
...	31,000,000	1,000,000	(181,760)	31,818,240	31,818,240	...	...	31,734,134
...	10,884,000,000	(1,825,000,000)	1,702,818,000	10,761,818,000	10,761,818,000	...	...	7,445,576,000
...	12,650,000,000	...	1,000,000,000	13,650,000,000	13,650,000,000	...	...	11,981,500,000
...	7,825,000,000	75,000,000	...	7,900,000,000	7,900,000,000	...	...	7,343,500,000
...	1,500,000,000	...	...	1,500,000,000	1,500,000,000	...	...	1,000,000,000
...	(570,000,000)	(12,000,000)	(22,093,932)	(604,093,932)	(604,093,932)	...	...	(594,514,899)
...	(2,550,000,000)	(77,000,000)	(119,317,000)	(2,746,317,000)	(2,746,317,000)	...	...	(2,700,055,000)
...	...	400,000,000	...	400,000,000	400,000,000	...	...	...
...	...	120,000,000	...	120,000,000	120,000,000	...	...	...
...	...	21,000,000	...	21,000,000	21,000,000	...	...	...
...	...	4,250,000,000	4,250,000,000	4,250,000,000	4,250,000,000	...	...	1,500,000,000
...	...	...	500,000,000	500,000,000	500,000,000	...	...	4,558,303,000
...
...	31,555,000,000	(1,112,843,010)	7,337,286,665	37,779,443,655	37,746,615,309	32,828,346	...	32,358,097,264
83,096,179	32,671,620,000	(1,078,613,445)	7,325,077,957	39,001,180,691	38,200,033,948	730,052,581	71,094,162	32,637,920,055
Auditor General Contributions								
...	380,000	...	...	380,000	378,827	1,173	...	378,924
...	380,000	...	...	380,000	378,827	1,173	...	378,924
83,006,179	32,672,000,000	(1,078,613,445)	7,325,077,957	39,001,560,691	38,200,412,775	730,053,754	71,094,162	32,638,298,979

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department Economic, Social and Financial Policies Program			
Budgetary (respendable revenues)			
Policies and advice	620,000	314,190	346,228
Corporate administration	...	44,369	11,695,805
Total Department—Budgetary	620,000	358,559	12,042,133
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Supervision of financial institutions and pension plans	65,761,993	54,616,005	58,198,350
Assessments on:	3,772,638	3,410,652	4,256,226
Supervision of financial institutions	69,534,631	58,026,657	62,454,576
Supervision of pension plans	9,587,284	11,423,084	5,796,783
Service charges	...	...	165,523
Services provided to Canada Deposit Insurance Corporation	79,121,915	69,449,741	68,416,882
Actuarial and other services to the Government of Canada	1,289,719	1,020,693	1,140,984
Services provided to Canada Pension Plan	592,963	412,827	543,961
Services provided to Canada Student Loan Program	1,593,423	1,153,909	1,415,916
Other revenues	3,476,105	2,587,429	3,100,861
Total Program—Budgetary	82,598,020	72,037,170	71,517,743
Total Ministry—Budgetary	83,218,020	72,395,729	83,559,876

Revenues

Department	Current year	Previous year
	\$	\$
Department Economic, Social and Financial Policies Program		
Other revenues—		
Return on investments— ⁽¹⁾		
Cash and accounts receivable—Cash—		
Chartered banks	15,826,873	17,296,738
Short term deposits	188,086,804	227,549,877
Receiver General balance at the Bank of Canada	34,638,628	38,791,712
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—	1,758,067,814	2,386,397,117
Transfer of profits		
International Monetary Fund—Subscriptions—Transfer of profits	69,540,590	71,029,745
Loans, investments and advances—		
Bank of Canada—Transfer of profits	1,695,958,518	1,753,889,122
Canada Development Investment Corporation—		
Dividends	164,000,000	119,000,000
Petro-Canada—Dividends	14,817,031	22,225,547
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	306,676	470,475
United Kingdom—United Kingdom Financial Agreement Act, 1946—		
Deferred interest	1,767,278	2,521,483
International Monetary Fund—Poverty Reduction and Growth Facility	17,392,932	21,615,815
Ottawa Civil Service Recreational Association	1,064	749
Financial Consumer Agency of Canada	97,103	130,761
Thailand Financial Assistance Loan	...	382,813
Other accounts—		
Natural Resources—		
Natural Resources Revolving Funds	...	217,878
Public Works and Government Services—	78,708	...
Consulting and Audit Canada Revolving Fund	3,960,638,963	4,661,578,776
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	62,135	164,470
Adjustments to prior year's payables	718,445	855,592
	780,580	1,020,062
Sales of goods and services—		
Sales of goods and information products—	79,618	56,485
Sale of other publications		

Revenues—Continued

	Current year	Previous year
	\$	\$
Other fees and charges— Fines, penalties and forfeitures Fees—Access to information Sundries	7,335 314,190 321,525	6,017 12,011,173 12,017,190
	401,143	12,073,675
Proceeds from the disposal of surplus Crown assets	9,579	613
Miscellaneous revenues— Domestic coinage Net gain on exchange Sale of real property to Canada Lands Company Limited Sale of Crown Corporations Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account— Unclaimed cheques Unclaimed balances received from Bank of Canada in respect of chartered banks Donations to the Crown Mortgage interest premium Sundries	110,568,764 70,189,840 2,267,539 2,561,657,235 32,909,471 3,674,619 7,171,166 134,482 2,788,573,116 6,750,403,381	79,646,751 121,680,971 3,853,275 ... 33,186,973 3,759,282 5,194,432 129,440 247,451,149 4,922,124,275
Total Program	6,750,403,381	4,922,124,275
Public Debt Program		
Other revenues— Miscellaneous revenues Transfer from matured debt outstanding	4,616,568	4,536,128
Total Program	4,616,568	4,536,128
Total Department	6,755,019,949	4,926,660,403
Auditor General		
Other revenues— Refunds of previous years' expenditures— Refunds of previous years' expenditures Adjustments to prior year's payables	20,169 274,838 295,007	49,390 50,180 99,570
Proceeds from the disposal of surplus Crown assets	9,579	613
Total Program	106,085	28,081

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	10,359	3,012
Miscellaneous revenues	812,845	727,972
Total Program	1,118,211	830,554
Canadian International Trade Tribunal		
Other revenues— Refunds of previous years' expenditures— Refunds of previous years' expenditures Adjustments to prior year's payables	769 ...	111 1,059
Proceeds from the disposal of surplus Crown assets	769	1,170
Miscellaneous revenues	486	2,292
	282	348
Total Program	1,537	3,810
Financial Consumer Agency of Canada		
Other revenues— Sales of goods and services— Services of a regulatory nature Services of a non-regulatory nature Sales of goods and information products Other fees and charges— Interest on overdue accounts receivable Revenue from fines Sundries	7,157,400 ... 20 10,903 80,000 ... 90,903	6,176,587 36,000 17,000 985 17,985
Proceeds from the disposal of surplus Crown assets	7,248,323	6,230,572
	63	...
Total Program	7,248,386	6,230,572
Financial Transactions and Reports Analysis Centre of Canada		
Other revenues— Refunds of previous years' expenditures— Refunds of previous years' expenditures Adjustments to prior year's payables	99,655 6,430	20,264 ...
Proceeds from the disposal of surplus Crown assets	106,085	20,264
	...	7,817
Total Program	106,085	28,081

Revenues—Concluded

	Current year	Previous year
	\$	\$
Office of the Superintendent of Financial Institutions		
Other revenues—		
Sales of goods and services—		
Services of a regulatory nature	70,981,855	69,483,749
Services of a non-regulatory nature	7,627,906	2,923,457
Sales of goods and information products	1,072	6,262
Other fees and charges—		
Revenue from fines	364,500	210,504
Sundries	...	3,978,911
	364,500	4,189,415
	78,975,333	76,602,883
Proceeds from the disposal of surplus Crown assets	1,334	377
Miscellaneous revenues—		
Interest on overdue accounts receivable	(7)	(1,937)
Total Program	78,976,660	76,601,323
Ministry Summary		
Other revenues—		
Return on investments	3,960,638,963	4,661,578,776
Refunds of previous years' expenditures	1,182,441	1,141,066
Sales of goods and services	86,624,799	94,907,130
Proceeds from the disposal of surplus Crown assets	21,821	14,111
Miscellaneous revenues	2,794,002,804	252,713,660
Total Ministry	6,842,470,828	5,010,354,743

(1) Interest unless otherwise indicated.

SECTION 10

2004-2005

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions.....	10.2
Ministry summary	10.4
Programs by business line	10.6
Transfer payments	10.7
Details of spendable amounts.....	10.10
Revenues.....	10.10

Habitat management and environmental science

This business line develops and implements policies, plans and programs and administers statutes related to the protection and conservation of aquatic habitats and the environment. It also involves investigating and monitoring chemical and physical conditions which affect the quality of aquatic environments as well as the collection, analysis and interpretation of information to support the sustained economic utilization of Canada's renewable aquatic resources and to assess, approve and monitor activities which affect the quality and quantity of fish habitat.

Hydrography

Hydrographic surveys measure the parameters necessary to describe the precise nature and configuration of the seabed and the floors of inland navigable waters, their geographic relationship to the landmass and the characteristics and dynamics of these waters. Parameters measured include: water depth, bottom type, near surface currents, tides, and water levels. Data collected are published as navigational charts and other publications such as tide and current tables, sailing directions, small craft guides, and water level bulletins. Hydrographic information is also used for the determination of the seaward limits of national jurisdiction and the delimitation of maritime boundaries.

Fisheries management

Fisheries management is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones. This includes the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of transboundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational

Icebreaking operations

Icebreaking operations are those activities such as icebreaking escort, channel maintenance, flood control, harbour breakouts, and ice routing and information services for marine traffic navigating through or around ice-covered waters, and for the general public.

Rescue, safety and environmental response

Rescue, safety and environmental response (RSER) is composed of the following major program areas: marine search and rescue (SAR), environmental, response and departmental national emergency preparedness; and the promotion of boating safety to the marine public through prevention and regulation.

Fisheries and oceans science

Marine ecosystems are monitored and assessed through research vessel surveys, monitoring of fisheries and cooperative programs with fishers. Measurements of ocean parameters such as temperature, salinity, water levels and wave heights come from many sources within and outside the Department. Scientists work in multidisciplinary teams with collaboration of fishers and university based scientists to assess fish stocks in a broader ecosystem and environmental context. Climate-related studies focus on the effects of climatic changes in the ocean on fish species such as cod and salmon and the role of the oceans in the world climate system.

Aquaculture science is focused on making new fish species viable for culture in Canada and improving the efficiency of culture of existing species. The introduction and spread of fish diseases to wild and cultured stocks is combated through fish health protection regulations requiring certification of fish production facilities before fish may be transported from such facilities into Canada or across provincial boundaries.

Department

Objectives

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters; to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

Business Line Descriptions

Marine navigation services

Marine navigation services provides, operates and maintains a system of aids to navigation, provides waterways development and maintenance, and ensures protection of the public right to navigation and protection of the environment.

Marine communications and traffic services

Marine communications and traffic services (MCTS) provides distress and safety communications and coordination, vessel screening to prevent entry of unsafe vessels into Canadian waters, regulation of vessel traffic movements, and management of an integrated system of marine information and public correspondence services. In addition to ensuring safe marine navigation, MCTS supports economic activities by optimizing traffic movements and port efficiency, and by facilitating industry ship/shore communications. All of the functions are derived from a regulatory framework based primarily on the *Canada Shipping Act* and the *Safety of Life at Sea Convention*.

and commercial fishing effort in Canadian coastal waters. Fisheries management is also responsible for negotiating international arrangements to advance Canada's fisheries conservation interests in cooperation with other government departments, and the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries.

The objectives of Fisheries management are complemented through the delivery of capacity-reduction programs such as the Canadian fisheries adjustment and restructuring (CFAR) plan, the Atlantic Groundfish Strategy (TAGS) and the Northern cod adjustment and recovery program (NCARP). These special programs address specific needs for a specified period of time.

Harbours

The operation and maintenance of a national system of fishing and recreational harbours involves the construction and upkeep of wave protection structures and boat mooring and launching facilities as well as the dredging of harbour channels and basins to an adequate water depth. Additional activities include the provision and maintenance of service areas and equipment for fish and gear handling and various onshore services. Program management, including engineering and technical services, is provided regionally under national policy direction, with ongoing harbour management and administration, where applicable, provided locally.

Fleet management consists of the acquisition, maintenance, and scheduling of the Department's vessel and air fleets in support of the following program areas: Marine navigation services; Marine communications and traffic services; Icebreaking operations; Rescue, safety and environmental response; Fisheries management; Fisheries and oceans science; and Hydrography. The funding to crew and to operate the Fleet is provided by the above program areas. Fleet management also arranges for any augmentation of fleet capabilities by arranging for other government departments and the private sector to provide additional sea and air support to the programs.

Policy and internal services

The responsibilities of Policy and internal services include: executive direction of the program; corporate and regional management; provision of administrative services; coordination of departmental policies, programs; and development and promulgation of the Department's national regulations.

Objectives

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	1,034,426,000	...	...	1,034,426,000	1	Operating expenditures				
...	...	47,704,656	...	47,704,656	1a	Operating expenditures				
...	...	...	...	...	1b	Transfer of \$513,055 from Fisheries and Oceans				
...	...	1	...	1		Vote 5				
...	...	...	513,055	513,055		Transfer from: Vote 5				
...	...	...	13,857,900	13,857,900		TB Vote 5 ⁽¹⁾				
...	...	...	15,980,000	15,980,000		TB Vote 15 ⁽¹⁾				
...	...	...	(17,708,000)	(17,708,000)		Transfer to Vote 1 (Transport)				
...	1,034,426,000	47,704,657	12,642,955	1,094,773,612		Total—Vote 1	1,078,380,229	16,393,383	...	1,034,716,122
...	206,838,000	...	...	206,838,000	5	Capital expenditures				
...	...	3,505,000	...	3,505,000	5a	Capital expenditures				
...	...	...	(513,055)	(513,055)		Transfer to: Vote 1				
...	...	...	(2,375,000)	(2,375,000)		Vote 5 (Transport)				
...	206,838,000	3,505,000	(2,888,055)	207,454,945		Total—Vote 5	184,388,632	23,066,313	...	195,809,189
...	107,477,000	...	...	107,477,000	10	Grants and contributions				
...	...	33,041,466	...	33,041,466	10a	Grants and contributions				
...	...	1	...	1	10b	Grants				
...	...	...	(192,000)	(192,000)		Transfer to Vote 10 (Transport)				
...	107,477,000	33,041,467	(192,000)	140,326,467		Total—Vote 10	95,010,692	45,315,775	...	79,680,597
...	69,970	...	(7,343)	62,627	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	62,627	...	...	70,214
...	121,988,000	...	(8,277,973)	113,710,027	(S)	Contributions to employee benefit plans	113,710,027	...	...	113,686,600
573,349	...	...	1,077,135	1,650,484	(S)	Spending of proceeds from the disposal of surplus Crown assets	968,055	...	...	1,391,883
...	...	...	54,375	54,375	(S)	Refunds of amounts credited to revenues in previous years	54,375	...	...	184,616
...	...	...	2,387	2,387	(S)	Collection agency fees	2,387	...	...	...
573,349	1,470,798,970	84,251,124	2,411,481	1,558,034,924		Total Department—Budgetary	1,472,577,024	84,775,471	682,429	1,425,539,221

Freshwater Fish Marketing Corporation

L30b Loans to the Corporation and guarantees for loans pursuant to the *Freshwater Fish Marketing Act*. Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to \$30,000,000 (Net)

30,000,000	...	...	...	30,000,000	...	...	...	30,000,000	...
30,000,000	...	...	...	30,000,000	...	...	...	30,000,000	...
573,349	1,470,798,970	84,251,124	2,411,481	1,558,034,924	...	...	1,472,577,024	84,775,471	682,429
30,000,000	...	...	...	30,000,000	...	...	...	...	30,000,000
Total Program—Non-budgetary				Total Ministry—				Budgetary	
								Non-budgetary	
								1,425,539,221	
								30,000,000	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.
- (L) Non-budgetary authority (loan, investment or advance).
- (T) Treasury Board Vote 5—Government-wide initiatives.
- Treasury Board Vote 15— Compensation adjustments.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Marine navigation services	115,020,544	104,348,148		8,026,945	16,549,477		150,000	29,339,000		33,368,321		...	...	...		93,858,489	87,679,304	
Marine communications and traffic services	66,072,494	71,266,177		28,033,000	26,687,646		...	119,000		87,187		...	...	...		93,986,494	97,866,636	
Icebreaking operations	59,433,492	53,170,107		...	...		...	13,824,000		4,783,064		...	...	...		45,609,492	48,387,043	
Rescue, safety and environmental response	107,295,684	100,669,681		...	...		4,901,000	186,000		309,565		...	...	...		112,010,684	105,258,772	
Fisheries and oceans science	175,269,059	169,145,977		500,000	1,163,855		1,398,300	...		...		...	...	...		171,656,475	171,656,475	
Habitat management and environmental science	92,160,358	90,003,969		...	669,452		1,077,016	956,936		...		...	...	...		93,237,374	91,630,357	
Hydrography	32,276,189	33,911,818		500,000	2,281,386		101,135	...		...		...	...	...		32,877,324	36,294,339	
Fisheries management	217,077,766	211,894,081		...	1,026,845		131,656,779	86,517,463		...		...	...	...		348,734,545	299,438,389	
Harbours	65,537,759	62,894,306		27,000,000	33,014,391		683,000	...		...		...	...	...		93,220,759	96,591,697	
Fleet management	97,475,927	112,217,680		79,642,000	51,350,327		25,000	25,000		...		...	...	...		177,142,927	163,593,007	
Policy and internal services	229,802,240	224,024,071		63,753,000	51,645,253		334,237	331,859		1,820,178		...	...	...		290,189,477	274,181,005	
Sub-total	1,257,421,512	1,233,546,015		207,454,945	184,388,632		140,326,467	95,010,692		40,368,315		...	...	...		1,558,034,924	1,472,577,024	
Revenues netted against expenditures	(47,168,000)	(40,368,315)		...	...		...	(47,168,000)		(40,368,315)		...	...	...		...	...
Total Department—Budgetary	1,210,253,512	1,193,177,700		207,454,945	184,388,632		140,326,467	95,010,692		...		...	...	...		1,558,034,924	1,472,577,024	
Freshwater Fish Marketing Corporation—	...	...		...	...		...	...		...		...	...	...		...	...
Non-budgetary	...	...		...	...		...	...		...		...	...	...		30,000,000	...	
Total Ministry—	1,210,253,512	1,193,177,700		207,454,945	184,388,632		140,326,467	95,010,692		...		...	...	...		1,558,034,924	1,472,577,024	
Budgetary	...	...		...	...		...	...		...		...	...	...		...	...
Non-budgetary	...	...		...	...		...	...		...		...	...	...		30,000,000	...	

Transfer Payments

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Department	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
					Grants					
					Fisheries and oceans science					
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	289,965				215,500
		15,500	97,001	177,464	Hydrography					
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	76,135				74,533
		46,000	30,100	35	Fisheries management					
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	25,000				5,000
			25,000		Harbours					
		500,000		(5,000)	Class grant program for the disposal of small craft harbours	495,000				503,000
					Policy and internal services					
					Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues					
	152,500			(152,500)	Total—Grants	886,100				798,033
	714,000	152,101	19,999		Contributions					
					Marine navigation services					
					Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	75,000				150,000
				75,000	Contribution to the World Maritime University in respect to establishing a Canadian maritime environment protection chair	75,000				
				75,000						
				150,000		150,000				150,000
					Rescue, safety and environmental response					
					Contribution agreements with the Canadian Coast Guard Auxiliary for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education					
	4,500,000			401,000		4,898,656	2,344			4,499,273

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	192,000	...	(192,000)	...	...	...	192,000
...	75,000	...	(75,000)	...	...	...	...
...	...	...	...	...	...	...	25,000
...	4,767,000	...	134,000	4,898,656	2,344	...	4,716,273
Fisheries and oceans science							
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues							
...	6,000	2,205,250	(1,858,965)	352,285	...	...	824,500
...	875,500	...	(147,450)	704,393	23,657	...	888,222
...	...	...	28,000	...	28,000	...	...
...	881,500	2,205,250	(1,978,415)	1,056,678	51,657	...	1,712,722
Habitat management and environmental science							
Contributions under the Aboriginal inland habitat program							
...	...	...	400,000	294,150	105,850	...	...
...	...	...	77,050	77,050	...	...	...
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues							
...	...	...	599,966	585,736	14,230	...	494,883
...	...	...	1,077,016	956,936	120,080	...	494,883
Hydrography							
Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues							
...	...	...	25,000	25,000	...	...	...
Fisheries management							
...	962,000	...	...	474,651	487,349	...	417,500
...	2,265,000	...	(1,782,824)	482,176	...	...	1,183,840
...	198,100	...	...	153,061	45,039	...	...

Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	32,588,400	4,427,968	37,016,368	35,854,867	1,161,501	33,205,760
Contributions under the Fisheries access program	64,403,000	1,050,000	88,966,116	47,452,125	41,513,991	35,603,984
Contributions under the Inuvialuit Final Agreement for the protection of wildlife harvesting, land ownership, resource management and economic and social development	...	...	...	...	...	...
Contributions under the Aboriginal aquatic resource and oceans management program	468,500	121,000	589,500	589,500	...	458,200
Contributions under the Aboriginal inland habitat program	...	6,000,000	2,738,907	1,382,471	1,356,436	...
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	975,000	575,000	...	575,000	...
...	...	103,612	103,612	103,612	...	189,490
...	100,885,000	30,609,116	131,631,779	86,492,463	45,139,316	71,058,774
Harbours						
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	188,000	188,000	188,000	...	423,569
Fleet management						
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	25,000	25,000	25,000	...	...
Policy and internal services						
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	229,500	75,000	334,237	331,859	2,378	326,343
Total—Contributions	106,763,000	32,889,366	139,440,367	94,124,592	45,315,775	78,882,564
Ministry Summary by Business Line						
Marine navigation services	...	150,000	150,000	150,000	...	150,000
Rescue, safety and environmental response	4,767,000	134,000	4,901,000	4,898,656	2,344	4,716,273
Fisheries and oceans science	897,000	(1,800,951)	1,398,300	1,346,643	51,657	1,928,222
Habitat management and environmental science	...	1,077,016	1,077,016	956,936	120,080	494,883
Hydrography	46,000	25,035	101,135	101,135	...	74,533
Fisheries management	100,885,000	137,663	131,656,779	86,517,463	45,139,316	71,063,774
Harbours	500,000	183,000	683,000	683,000	...	926,569
Fleet management	...	25,000	25,000	25,000	...	...
Policy and internal services	382,000	(122,763)	334,237	331,859	2,378	326,343
Total Ministry	107,477,000	33,041,467	140,326,467	95,010,692	45,315,775	79,680,597

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department Budgetary (respendable revenues)			
Marine navigation services	27,806,000	28,369,376	28,390,540
Marine service fees	1,500,000	4,612,651	3,554,919
Maintenance dredging services tonnage fees			
Employee deductions for employee housing	9,000	...	...
Prescott shops operations	24,000	...	189
Revenues from rentals and concessions	...	386,294	2,747
Sundries	29,339,000	33,368,321	32,187,854
Marine communications and traffic services	75,000	35,385	68,521
Coast guard radio tolls	44,000	27,192	102,702
Employee deductions for employee housing	...	16,660	18,183
Revenues from rentals and concessions	...	7,950	21,120
Sundries	119,000	87,187	210,526
Icebreaking operations	13,824,000	4,783,064	4,493,823
Marine service fees			
Rescue, safety and environmental response			
Small vessels regulations for capacity plates and construction decals	186,000	13,373	212,120
Sundries	...	296,192	267,332
	186,000	309,565	479,452
Policy and internal services	3,700,000	1,820,178	3,593,579
Canadian Coast Guard College			
Total Ministry— Budgetary	47,168,000	40,368,315	40,965,234

Revenues

	Current year	Previous year
	\$	\$
Department Other revenues—		
Return on investments—		
Loans to haddock fishermen—Interest	106,821	106,821
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,952,603	1,979,567
Adjustments to prior year's payables	1,447,654	1,192,574
	3,400,257	3,172,141
Sales of goods and services—		
Rights and privileges—		
Fees	1,040	1,001
Licences	46,831,597	47,047,541
Oyster leases	205,757	185,758
Bait	...	13,654
Vessel and fishermen registrations	526,850	1,019,258
Small craft harbours—		
Wharfage, berthing and leases	1,551,632	1,665,144
Licences	17,184	48,021
Other wharf revenues	5,709	5,074
	49,139,769	49,985,451
Services of a non-regulatory nature—		
Rental of land, buildings, vehicles and machinery	359,609	314,922
Sundries	1,074,571	753,363
Respendable revenues—		
Net-voted revenues—Invoiced—		
Canadian Coast Guard College	2,614,720	2,968,712
Employee housing	35,017	104,514
Icebreaking services	4,800,843	5,127,090
Marine service fees	29,109,761	28,908,095
Maintenance dredging services tonnage fees	4,539,288	3,945,894
Rental of land, buildings, vehicles and machinery	16,660	20,133
Small vessels regulations	(1,175)	219,735
Telecommunications	183,795	210,050
Sundries	703,820	414,370
	43,436,909	42,986,878
Sales of goods and information products—		
Proceeds from sale of publications	2,184,148	2,324,701
Sundries	12,179	11,156
	2,196,327	2,335,857
	94,773,005	95,308,186

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	1,077,135	749,367
Miscellaneous revenues—		
Seizures and forfeitures	204,122	169,866
Fines	1,326,919	1,563,885
Sundries	3,881,370	607,515
	5,412,411	2,341,266
Total Ministry	104,769,629	101,677,781

SECTION 11

2004-2005

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade (Foreign Affairs)

Department
Canadian International Development
Agency
International Development Research Centre
International Joint Commission

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	11.2
Ministry summary	11.5
Programs by business line	11.10
Transfer payments	11.12
Details of spendable amounts	11.21
Revenues	11.21

Department

Objectives

To act for Canada and all Canadians to enhance prosperity, employment and security and work toward a peaceful world by the promotion of Canadian culture and values.

Business Line Descriptions

International security and cooperation

A peaceful, law-based international system reflecting Canadian values in which Canada is secure from threats from abroad.

Assistance to Canadians abroad (consular services)

Satisfaction of the needs of individual Canadians travelling or living abroad for official assistance.

Public diplomacy

Creation of interest and confidence in Canada abroad and an international public environment favourable to Canada's political and economic interests and Canadian values.

Corporate services

Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.

Services to partner departments

Enable other government departments to deliver their programs abroad through the delivery of cost-effective support services.

Passport services

To provide internationally respected travel documents to Canadian citizens and other eligible residents of Canada.

Canadian International Development Agency

Objectives

To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development, in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Business Line Descriptions

Geographic programs

Geographic programs involve direct contacts between the Government of Canada and recipient countries and are developed through consultation and co-operation with partners in these countries. They are the main assistance instrument directly available to the Government to invest, over the long-term, in areas critical to sustainable development. In all, geographic programs account for about one-half of the international assistance budget.

Projects supported through the geographic programs reflect both the needs of developing countries and Canada's ability to meet these needs. These projects, as well as the contracts and contribution agreements required for their delivery, range in value from thousands to tens of millions of dollars and can vary considerably in their approach and subject matter. With few exceptions, geographic programs are delivered in kind directly by Canadian suppliers and executing agents or under recipient country procurement – all within the framework of Canadian tied aid policies (funds allocated for the procurement of goods and services in Canada) and on Canadian content requirements.

Three geographic branches – Africa and the Middle East, Asia and Americas – are responsible for planning and providing Canada's country-to-country Official Development Assistance (ODA) to eligible recipients. Programming in these regions is based on the ODA purpose statement and the six program priorities.

Countries in transition

The Central and Eastern Europe (CEE) program is highly responsive and designed to assist countries in the region during a critical time of transition. A share of the assistance provided through this program is considered ODA.

The CEE program transfers knowledge and expertise to countries in the region through human resource development, institution-building, humanitarian and multilateral assistance, as well as policy advice. Initiatives supported by the program are delivered in partnership with the private sector, Non-governmental organizations (NGOs), academia, ethnic communities and all levels of Canadian government. These partnerships enable the program to leverage project contributions from Canada and recipient country partners.

Multilateral programs

Multilateral programs involve the Canadian International Development Agency (CIDA) in the work of a very wide range of international organizations and institutions. These include the UN and its agencies – such as UNICEF – the Commonwealth, la Francophonie and the regional development banks for Africa, Asia, Latin America and the Caribbean. Most of CIDA's humanitarian assistance and emergency aid is also provided through the multilateral program.

CIDA's multilateral programming seeks to achieve results in the six priority areas in a number of ways. Along with other donor countries, CIDA provides core funding to multilateral organizations and institutions working in these areas. CIDA also seeks to influence

the policies and practices of these bodies to maximise the effectiveness of their programming and operations. In addition, the multilateral program monitors, assesses and reports on the performance of international organizations and institutions.

Multilateral branch also works towards results related to improvements in the general policies and practices of multilateral institutions, particularly in such areas as country-level coordination, field-delivery supervision and evaluation. Improving the effectiveness of international organizations is an important element of the multilateral program.

Canadian partnership

The Canadian partnership program provides grants and contributions to Canadian and international organizations to support their activities in developing countries. This funding is responsive to the initiatives of these organizations (profit and non-profit), and emphasizes the development of sustainable partnerships between developing countries and Canadian society through the cost-sharing of projects. Canadian partnership also manages CIDA's consultation policy and is the key interface for the Agency in external relations and consultations with its development partners.

The Canadian partnership program comprises three main sub-programs: industrial cooperation, voluntary sector and scholarships. The Industrial cooperation program (INC) promotes economic growth and private sector development in developing countries by responding to Canadian private sector initiatives to establish mutually beneficial, long-term ties between Canadian and developing country partners.

The Voluntary sector program focuses on grass-roots development and seeks to increase the capacity of organizations and institutions in developing countries to promote sustainable development in key socio-economic areas.

economic areas. The program has a strong emphasis on improving linkages between Canadian and developing country NGOs and also supports Canadian organizations and institutions working in such areas as the environment, public sector reform, human rights, democracy and good governance to promote technology transfer and capacity building.

The Scholarships program administers various fellowships and awards programs, as well as regulations and policies governing the selection and recruitment of technical assistance co-operant/experts and in-country trainees.

Policy

Policy branch formulates and maintains CIDA's policy base within the context of the ODA purpose and priorities and Canada's broader foreign policy objectives and interests. It provides advice, information and briefing materials on policy matters and strategic issues to the Minister, CIDA and other government departments, as well as specialised expertise on scientific and technical areas. In certain cases – e.g., environmental assessment – branch experts verify Agency compliance and legislation. The branch also manages consultations on policy matters with special interest groups and the general public.

Policy branch also takes the lead on the management of the international assistance envelope and allocations on behalf of CIDA. It produces corporate information required to meet national and international responsibilities for reporting on ODA expenditures.

At the international level, Policy branch seeks to improve the coordination of Canadian development policies with those of other donor countries – for example, through the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD). Policy branch also helps to represent Canada's interests in international fora and verifies that international commitments undertaken by this country are reflected in Canadian development policies.

Communications

In keeping with government communications policy, Communications branch provides support to the Minister, President and CIDA branches to help them fulfill their responsibilities in this area. This support is provided as expert advice, media relations and analysis, public opinion research and in the form of printed and audio-visual materials.

Through its communications efforts, CIDA seeks to demonstrate to selected key publics, including youth, decision makers and opinion leaders, that it is an effective aid agency. It promotes greater awareness of international development and its impact and strengthens communications cooperation with domestic and international partners. Communications branch is also responsible for implementing the Agency's internal communications policy.

Through the Development information program (DIP), Communications branch works in partnership with non-governmental and private sector organizations and individuals to inform Canadians about development programs and issues, with a special emphasis on the important role and contributions Canadians make in developing countries.

Corporate services

The Corporate services activity provides the Agency with support services that are not specific to any individual channel of program delivery. These services are rendered by the Agency executive, the Human resources and corporate services branch, the Information management and technology branch, the Legal services branch and the Performance review branch. The costs of these services are classified as indirect administration, as opposed to direct administration which can easily be identified with a particular channel of delivery.

International Development Research Centre

Objectives

The objectives of the International Development Research Centre (IDRC), as stated in the Act of Parliament that established it, are to initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions. In carrying out those objectives the Centre:

- enlists the talents of natural and social scientists and technologists of Canada and other countries;
- assists the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- encourages generally the coordination of international development research; and
- fosters cooperation in research on development problems between the developed and developing regions for their mutual benefit.

Overall, the Centre aims to help developing countries use science and knowledge to find practical, long-term solutions to the social, economic and environmental problems they face.

International Joint Commission

Objectives

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if

appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Business Line Descriptions

Operation and administration of the Canadian Section Office

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including co-ordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Operation and administration of the Great Lakes Regional Office

Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the Canada/United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$				\$	\$	\$
...	1,005,537,000	...	...	1,005,537,000	1	Operating expenditures				
...	34,828,080	...	...	34,828,080	1a	Operating expenditures				
...	12,011,399	...	...	12,011,399	1b	Operating expenditures				
...	...	1,859,000	...	1,859,000		Transfer from TB Vote 15 ⁽¹⁾				
...	1,005,537,000	46,839,479	1,859,000	1,054,235,479		Total—Vote 1		982,013,911	72,221,568	1,057,139,675
...	123,814,000	...	...	123,814,000	5	Capital expenditures				
...	...	7,969,722	...	7,969,722	5a	Capital expenditures				
...	123,814,000	7,969,722	...	131,783,722		Total—Vote 5		127,649,357	4,134,365	139,223,180
...	492,190,579	...	...	492,190,579	10	Grants and contributions				
...	...	128,781,385	...	128,781,385	10a	Grants and contributions, which may include with respect to Canada's Global Partnership Program (under the G8 Global Partnership) cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the Former Soviet Union, and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2003, which is				
...	...	1	...	1	10b	Grants and contributions		487,043,246	133,928,719	469,152,758
...	492,190,579	128,781,386	...	620,971,965		Total—Vote 10				
...	69,970	...	(5,672)	64,298	(S)	Minister of Foreign Affairs—Salary and motor car allowance		64,298	...	72,738
...	250,000	...	(94,534)	155,466	(S)	Payments under the <i>Diplomatic Service (Special Superannuation Act)</i>		155,466	...	132,383
...	106,372,000	...	(50,386,353)	55,985,647	(S)	Contributions to employee benefit plans		55,985,647	...	66,536,244
13,903,533	...	...	...	13,903,533	(S)	Passport Office Revolving Fund				
...	...	...	1,276,518	1,276,518		Transfer from TB Vote 5 ⁽¹⁾				
13,903,533	...	...	1,276,518	15,180,051		Total		2,475,122	...	360,553
...	...	...	822,547	822,547	(S)	Refunds of amounts credited to revenues in previous years		822,547	...	5,098,315
...	...	...	407	407	(S)	Collection agency fees		407	...	20,746
795,700	...	...	2,289,802	2,289,802	(S)	Spending of proceeds from the disposal of surplus Crown assets		2,226,108	63,694	2,505,140

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
14,698,733	1,728,233,549	183,590,587	(37,640,318)	1,888,882,551	(S)	6,597,967	...	...	5,816,408
					L11				
						Losses on foreign exchange	6,597,967	...	...
						Total budgetary	1,665,034,076	210,348,346	13,500,129
						Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, <i>Appropriation Act No. 1, 1971</i> . Limit \$22,500,000			
9,737,914	...	...	...	9,737,914	L12	Working capital advance for advances to posts abroad in accordance with Vote 630, <i>Appropriation Act No. 2, 1954</i> , amended by Vote L12, <i>Appropriation Act No. 3, 1989-90</i> . Limit \$50,000,000 (Net)	2,279,853	...	7,458,061
33,419,894	...	...	...	33,419,894			4,432,896	...	28,986,998
43,157,808	...	...	...	43,157,808		Total non-budgetary	6,712,749	...	36,445,059
						Total Department—			
14,698,733	1,728,233,549	183,590,587	(37,640,318)	1,888,882,551		Budgetary	1,665,034,076	210,348,346	13,500,129
43,157,808	...	...	...	43,157,808		Non-budgetary	6,712,749	...	36,445,059
						Canadian International Development Agency			
					15	Operating expenditures			
	200,289,000	...	...	200,289,000	15a	Operating expenditures			
	...	7,001,503	...	7,001,503	15b	Operating expenditures			
	...	1,341,758	...	1,341,758		Transfer from TB Vote 15 (1)			
	...	...	1,256,000	1,256,000		Total—Vote 15	189,062,333	20,825,928	...
	200,289,000	8,343,261	1,256,000	209,888,261		Grants and contributions			
	2,210,878,000	...	...	2,210,878,000	20	Grants and contributions			
	...	11,507,635	...	11,507,635	20a	Grants and contributions			
	...	515,396,400	...	515,396,400	20b	Grants and contributions			
	2,210,878,000	526,904,035	...	2,737,782,035		Total—Vote 20	2,705,736,958	32,045,077	...
					(S)	Minister for International Cooperation—Salary and motor car allowance		69,722	...
	69,970	...	(248)	69,722	(S)	Payments (encashment of notes) to the International Financial Institution Fund Accounts (<i>International Development (Financial Institutions) Assistance Act</i> and previous years' Appropriation Acts)			68,930
					(S)	Contributions to employee benefit plans			...
	221,285,000	44,545,000	(137,596)	265,692,404		Spending of proceeds from the disposal of surplus Crown assets			...
	22,459,000	...	(2,651,171)	19,807,829	(S)		19,807,829	...	19,596,764
340	...	...	1,467	1,807			...	340	1,467

...	...	...	71,716,600	71,716,600	...	105,299,474
...	...	...	36,418	36,418	...	9,035
340	2,654,980,970	579,792,296	70,221,470	3,304,995,076	3,252,122,264	2,563,586,513
International Financial Institutions Fund Accounts						
L25	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$193,500,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)					
L25a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$180,459,059 (\$193,500,000 - \$13,040,941) in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)					
L25b	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$232,110,059 (\$180,459,059 + \$51,651,000) in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)					
...	...	1	(13,040,942)	51,651,000	232,109,674	97,000,000
...	...	1	51,650,999	232,110,059	385	...
...	...	1	2	232,110,056	232,109,674	385
International Financial Institutions Investment Accounts						
(S)	(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)					
L30	African Development Bank Payment not to exceed US \$2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$3,865,000 on September 9, 2003, and the issuance and payments of non-interest bearing, non-negotiable demand notes in an amount not to exceed CDN \$1,491,410, in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions (Gross)					
(S)	(L) Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross): Unused authority at beginning of year (converted to Cdn \$ at that time)					
...	3,065,883	775,000	(3,840,883)	...	...	...
...	...	...	...	3,865,000	403,718	...
...	3,865,000	...	...	3,461,282	403,718	...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$								
1,217,951,533	(18,531,346)	(18,531,346)		Exchange valuation adjustment to the unused authority at year end	...	...	1,199,420,187	...
			(18,531,346)	1,199,420,187		Total ⁽²⁾				...
						Caribbean Development Bank				
					(S)	(L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):				
						Unused authority at beginning of year (converted to Cdn \$ at that time)				
						Exchange valuation adjustment to the unused authority at year end				
64,393,339	64,393,339		Total ⁽²⁾			59,272,645	...
						(L) Cancellation of notes	(271)	...	...	...
					(S)	Asian Development Bank				
					(S)	(L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):				
						Unused authority at beginning of year (converted to Cdn \$ at that time)				
						Exchange valuation adjustment to the unused authority at year end				
2,611,768,180	2,611,768,180		Total ⁽²⁾			2,451,547,680	...
						(L) Cancellation of notes	(271)	...	...	...
					(S)	Inter-American Development Bank				
					(S)	(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):				
						Unused authority at beginning of year (converted to Cdn \$ at that time)				
						Exchange valuation adjustment to the unused authority at year end				
5,080,584,826	5,080,584,826		Total ⁽²⁾			4,676,566,019	...
						(L) Cancellation of notes	(271)	...	...	...
					(S)	Inter-American Development Bank				
					(S)	(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):				
						Unused authority at beginning of year (converted to Cdn \$ at that time)				
						Exchange valuation adjustment to the unused authority at year end				
5,080,584,826	5,080,584,826		Total ⁽²⁾			4,676,566,019	...
						(L) Cancellation of notes	(271)	...	...	...

Caribbean Development Bank

(L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)

Exchange valuation adjustment to the unused authority at year end

Total ⁽²⁾

(L) Cancellation of notes

Asian Development Bank

(L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)

Exchange valuation adjustment to the unused authority at year end

Total ⁽²⁾

Inter-American Development Bank

(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)

Exchange valuation adjustment to the unused authority at year end

Total ⁽²⁾

				(491,410)	(491,410)	(S)	(L) Cancellation of notes Appropriations not required for the current year	(491,410)	...	...	3,812,443
8,974,697,878	6,930,884	775,002	(360,113,855)	8,622,289,909	...	...	Total non-budgetary	235,079,275	404,103	8,386,806,531	100,812,443
340	2,654,980,970	579,792,296	70,221,470	3,304,995,076	...	...	Total Program—				
							Budgetary	3,252,122,264	52,871,345	1,467	2,563,586,513
8,974,697,878	6,930,884	775,002	(360,113,855)	8,622,289,909	...	...	Non-budgetary	235,079,275	404,103	8,386,806,531	100,812,443
International Development Research											
Centre											
						35	Payments to the International Development Research Centre				
...	119,086,000	...	...	119,086,000	...	...	Transfer from TB Vote 15 ⁽¹⁾				
...	...	...	6,000	6,000	...	...	Total—Vote 35	119,085,999	6,001	...	110,278,000
...	119,086,000	...	6,000	119,092,000	...	...	Total Program—Budgetary	119,085,999	6,001	...	110,278,000
...	119,086,000	...	6,000	119,092,000	...	...	International Joint Commission				
...	7,340,000	...	...	7,340,000	...	40	Program expenditures				
...	...	126,604	...	126,604	...	40a	Program expenditures				
...	...	...	80,000	80,000	...	...	Transfer from TB Vote 15 ⁽¹⁾				
...	7,340,000	126,604	80,000	7,546,604	...	(S)	Total—Vote 40	7,261,782	284,822	...	9,697,522
...	644,000	...	(103,416)	540,584	...	(S)	Contributions to employee benefit plans	540,584	...	...	563,497
...	...	...	183,525	183,525	...	(S)	Refunds of amounts credited to revenues in previous years	183,525	...	...	...
...	7,984,000	126,604	160,109	8,270,713	...	...	Total Program—Budgetary	7,985,891	284,822	...	10,261,019
14,699,073	4,510,284,519	763,509,487	32,747,261	5,321,240,340	...	...	Total Ministry—				
9,017,855,686	6,930,884	775,002	(360,113,855)	8,665,447,717	...	...	Budgetary	5,044,228,230	263,510,514	13,501,596	4,430,183,672 ⁽³⁾
						...	Non-budgetary	241,792,024	404,103	8,423,251,590	97,135,007 ⁽³⁾

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) Treasury Board Vote 15—Compensation adjustments.

(3) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

(4) During the year, Foreign Affairs and International Trade split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade). Therefore, the previous year's amounts have been restated as follows: \$4,430,183,672 (budgetary) and \$97,135,007 (non-budgetary), Foreign Affairs and International Trade (International Trade) and \$86,699,729 (non-budgetary), Foreign Affairs and International Trade (International Trade).

Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
International security and cooperation	288,239,100	270,498,045		8,030,500	7,491,436		574,267,465	442,262,811		...	...		...	...		870,537,065	720,252,292	
Assistance to Canadians abroad (consular services)	85,012,066	78,283,598		2,533,800	2,367,570		80,000	80,000		2,085,779	2,085,779		...	...		85,025,866	78,645,389	
Public diplomacy	136,544,490	120,049,856		3,491,500	3,370,719		46,604,500	44,680,435		2,303,000	1,847,519		...	...		184,337,490	166,253,491	
Corporate services—																		
Budgetary	284,700,845	284,864,116		106,504,822	105,510,832		175,466	175,466		16,390,000	13,148,432		...	...		374,991,133	377,401,982	
Non-budgetary	347,587,846	311,097,000		11,223,100	8,908,800		...	...		...	...		...	...		43,157,808	6,712,749	
Services to partner departments	181,361,607	166,944,139		...	...		...	...		166,181,556	164,469,017		...	...		358,810,946	320,005,800	
Passport services	...	...		...	...		...	...		...	...		...	...		15,180,051	2,475,122	
Sub-total—	1,323,445,954	1,231,736,754		131,783,722	127,649,357		621,127,431	487,198,712		187,474,556	181,550,747		...	...		1,888,882,551	1,665,034,076	
Budgetary	...	...		...	...		...	...		...	...		...	...		43,157,808	6,712,749	
Non-budgetary	(187,474,556)	(181,550,747)		...	...		...	...		(187,474,556)	(181,550,747)		...	...		...	...
Revenues netted against expenditures	...	...		...	...		...	...		...	...		...	...		...	...
Total Department—	1,135,971,398	1,050,186,007		131,783,722	127,649,357		621,127,431	487,198,712		...	...		...	...		1,888,882,551	1,665,034,076	
Budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Canadian International Development Agency																		
Geographic programs	70,973,836	67,875,318		...	...		1,064,561,542	1,063,496,601		...	...		...	...		1,135,535,378	1,131,371,919	
Countries in transition	9,032,414	8,756,066		...	...		90,989,521	90,905,412		...	...		...	...		100,021,935	99,661,478	
Multilateral programs—																		
Budgetary	81,497,544	81,452,942		...	...		1,567,346,932	1,537,344,073		...	...		...	...		1,648,844,476	1,618,797,015	
Non-budgetary	16,474,959	15,371,802		...	...		263,542,588	263,491,437		...	...		...	...		8,622,289,909	235,079,275	
Canadian partnership	16,940,469	15,745,084		...	...		10,907,000	10,555,231		...	...		...	...		280,017,547	278,863,239	
Policy	10,092,463	10,067,135		...	...		4,325,790	4,322,608		...	...		...	...		27,847,469	26,300,315	
Communications	96,508,952	81,424,555		...	...		1,801,066	1,314,000		...	...		...	...		14,418,253	14,389,743	
Corporate services	...	...		...	...		...	...		...	...		...	...		98,310,018	82,738,555	
Total Program—	301,520,637	280,692,902		...	...		3,003,474,439	2,971,429,362		...	...		...	...		3,304,995,076	3,252,122,264	
Budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	...
International Development Research Centre—																		
Budgetary	119,092,000	119,085,999		...	...		...	...		...	...		...	...		119,092,000	119,085,999	

International Joint Commission

Operation and administration of the Canadian Section Office	6,041,907	5,766,214	...	...	...	...	...	...	...	...	...	6,041,907	5,766,214
Operation and administration of the Great Lakes Regional Office	2,228,806	2,219,677	...	...	...	...	...	...	...	...	...	2,228,806	2,219,677
Total Program—Budgetary	8,270,713	7,985,891	...	...	...	...	...	...	...	...	...	8,270,713	7,985,891
Total Ministry—													
Budgetary	1,564,854,748	1,457,950,799	131,783,722	127,649,357	3,624,601,870	3,458,628,074	...	...	...	...	...	5,321,240,340	5,044,228,230
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	241,792,024	241,792,024

Transfer Payments

Transfer payments	Source of authorities				Disposition of authorities			
	Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
		Main Estimates	Supplementary Estimates					
	\$	\$	\$	\$	\$	\$	\$	\$
	...	60,000	...	60,000	60,000	...	...	60,000
	...	8,952,779	983,070	9,935,849	9,865,875	69,974	...	8,952,679
	...	4,873,100	...	4,873,104	4,873,104	...	...	4,873,104
	4,150,000	3,430,250	3,427,603	2,647	...	2,642,463
	...	13,885,879	5,133,070	18,299,203	18,226,582	72,621	...	16,528,246
	...	14,200,000	228,773	13,963,773	13,950,664	13,109	...	14,435,459
	...	9,814,000	457,727	10,271,727	10,229,771	41,956	...	12,216,259
	...	4,000	...	4,000	...	4,000	...	4,000
	20,000,000	20,000,000	20,000,000	...	...	...
	...	24,018,000	20,686,500	44,239,500	44,180,435	59,065	...	26,655,718
	...	20,000	...	20,000	20,000	...	...	20,000
	...	250,000	...	155,466	155,466	...	...	132,383
	...	270,000	...	175,466	175,466	...	...	152,383
	3,765,000
	...	38,173,879	25,819,570	62,714,169	62,582,483	131,686	...	47,101,347
	...	35,000	...	39,000	38,865	135	...	35,116
	...	393,000	...	455,000	452,793	2,207	...	403,932
	...	889,000	...	889,000	884,314	4,686	...	926,991
	...	6,094,000	...	6,894,000	6,797,404	96,596	...	6,581,761
	...	10,549,000	...	10,703,550	10,703,550	...	...	10,508,000

...	227,000	...	...	227,000	...	148,000
...	438,000	...	140,000	578,000	3,801	533,940
...	451,000	...	40,000	491,000	17,480	482,454
...	485,000	...	...	485,000	58,923	528,076
...	60,000	...	10,000	70,000	1,133	68,386
...	4,240,000	...	...	4,240,000	1,800,850	4,370,000
...	925,000	...	...	925,000	...	925,000
...	2,488,000	...	27,500	2,515,500	2,544	2,464,760
...	628,000	530,000	(62,500)	1,095,500	56,180	1,256,000
...	11,776,000	...	662,801	12,438,801	...	12,052,507
...	1,413,000	...	126,817	1,539,817	...	1,400,075
...	5,125,000	...	428,566	5,553,566	15,335	5,285,977
...	1,552,000	...	148,000	1,700,000	26,921	1,553,970
...	15,573,000	...	(2,659,600)	12,913,400	12,389,820	13,068,321
...	2,035,000	...	...	2,035,000	1,786,604	1,503,591
...	10,192,000	...	440,807	10,632,807	10,632,807	9,236,480
...	447,000	...	...	447,000	24,350	402,419
...	17,706,000	...	136,267	17,842,267	794,617	14,309,518
...	1,655,000	...	(1,655,000)	...	...	1,756,167
...	542,000	...	238,000	780,000	19,298	539,535
...	71,000	...	18,842	89,842	89,842	82,859
...	30,000	...	...	30,000	30,000	30,000
...	12,096,000	...	...	12,096,000	11,312,346	11,592,124
...	75,230,000	...	(3,083,106)	72,146,894	71,173,313	62,804,292
...	16,513,000	...	...	16,513,000	14,883,072	12,804,064
...	110,622,000	95,642,290	2,590,360	208,854,650	82,141,451	77,774,318
...	8,140,000	(640,000)	...	7,500,000	...	7,500,000
...	2,842,000	...	524,997	3,366,997	1,943	3,207,964
...	17,631,000	...	(4,568,000)	13,063,000	6,396,176	21,059,363
...	568,000	...	(260,004)	307,996	185,295	738,366
...	3,691,000	...	120,000	3,811,000	60,911	3,016,438
...	600,000	...	...	600,000	102,898	383,934
...	993,000	(135,500)	(160,000)	697,500	52,541	657,603
...	4,725,000	...	...	4,725,000	498,709	4,541,818

Organization for Economic Cooperation and Development Centre for Education and Research
 Nuclear Energy Agency of the Organization for Economic Cooperation and Development (291,896 Euro)
 World Intellectual Property Organization (455,790 Swiss Francs)
 Asia-Pacific Economic Cooperation Secretariat (US \$348,900)
 Wassenaar arrangement (39,864 Euro)
 Contributions for Canada's Clean Development Mechanism and Joint Implementation Office
 United Nations Voluntary Fund for the Environment
 International environmental agreements
 Permanent Secretariat of the United Nations Convention on Biological Diversity
 Agency for Intergovernmental Francophonie (7,842,339 Euro)
 Commonwealth Foundation (640,307 Pounds Sterling)
 Commonwealth Secretariat (2,322,666 Pounds Sterling)
 Commonwealth youth program (703,536 Pounds Sterling)
 Food and Agriculture Organization (US \$11,206,800)
 International Civil Aviation Organization (US \$1,464,527)
 International Labour Organization (US \$7,334,822)
 International Maritime Organization (202,600 Pounds Sterling)
 North Atlantic Treaty Organization—
 Civil Administration (11,791,400 Euro)
 Science programs (1,102,100 Euro)
 Activities of the international French-speaking community
 Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (30,939,895 CFA)
 United Nations Educational, Scientific and Cultural Organization (US \$8,704,700)
 United Nations Organization (US \$54,137,811)
 World Health Organization (US \$11,883,454)
 United Nations peacekeeping operations (US \$79,606,932)
 Projects and development activities resulting from Francophone summits
 Organization for the Prohibition of Chemical Weapons (1,892,625 Euro)
 Organization for Security and Cooperation in Europe (11,741,560 Euro)
 Non-proliferation, arms control and disarmament (US \$408,474)
 Comprehensive Nuclear-Test-Ban Treaty Organization (US \$2,655,860)
 Support of Canadian interests abroad
 Support of foreign policy consultation, research and outreach
 Inter-American Institute for Cooperation on Agriculture (US \$3,400,073)

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$
	1,245,000	...	...	1,245,000	1,153,280	91,720	1,076,547
	12,822,000	...	...	12,822,000	11,951,782	870,218	12,793,754
	958,000	...	...	958,000	824,450	133,550	980,569
	49,000	...	1,000	50,000	49,172	828	31,059
	16,000	...	...	16,000	15,006	994	24,671
	1,981,000	...	(200,000)	1,781,000	1,676,263	104,737	1,894,095
	5,854,700	639,000	(28,400)	6,465,300	6,465,234	66	6,060,000
	6,500,000	...	3,284,900	9,784,900	9,778,432	6,468	8,710,713
	1,700,000	...	(727,800)	972,200	972,119	81	999,938
	18,056,000	(6,279,949)	1,198,463	12,974,514	4,326,558	8,647,956	...
	1,500,000	...	500,000	2,000,000	2,000,000	...	1,464,070
	1,400,000	...	(500,000)	900,000	872,100	27,900	599,834
	1,828,000	...	4,568,000	6,396,000	6,329,142	66,858	5,212,187
	5,932,000	(3,850,000)	649,550	2,731,550	2,730,201	1,349	4,031,508
	200,000	...	...	200,000	200,000	...	150,000
	20,000	...	...	20,000	20,000	...	20,000
	10,055,000	...	1,248,736	11,303,736	11,298,738	4,998	9,115,454
	29,000,000	(8,111,331)	(5,200,000)	15,688,669	370,410	15,318,259	57,455,000 ⁽¹⁾
	...	18,781,665	...	18,781,665	9,457,695	9,323,970	...
	...	3,800,000	5,200,000	9,000,000	9,000,000	...	...
	...	400,000	...	400,000	...	400,000	...
	...	919,250	...	919,250	877,680	41,570	...
	...	520,891	...	520,891	425,147	95,744	...
	...	420,000	...	420,000	420,000	...	...
	...	325,500	...	325,500	325,500	...	420,000
	448,786,700	102,961,816	4,219,746	555,968,262	424,036,229	131,932,033	407,573,518
	80,000	...	...	80,000	80,000	...	80,000
	5,400,000	...	(3,035,000)	2,365,000	500,000	1,865,000	...

Roosevelt Campobello International Park Commission (US \$896,000)

Organization of American States (US \$9,227,100)

Peace Implementation Council (638,200 Euro)

Permanent Court of Arbitration (32,920 Euro)

International Fact Finding Commission (10,711 Euro)

Contributions for Asia-Pacific Initiatives

Youth international internship program

Peacebuilding and human security program

Northern dimension of Canada's foreign policy

Contributions for initiatives related to the destruction, disposition or securing of weapons of mass destruction

United Nations international drug control program

Inter-American Drug Abuse Control Commission

International Criminal Court

Canadian Landmine Fund

Canadian Foundation for the Americas

Royal Commonwealth Society of Canada

International Atomic Energy Agency (US \$7,236,000)

Contributions under the G8 Global partnership program

for the destruction, disposal or securing of weapons and material of mass destruction in the Russian Federation and other countries of the Former Soviet Union in the following areas of activity:

The destruction of chemical weapons

Dismantlement of nuclear submarines

Radiological and nuclear security

Global Partnership Special Projects Fund

International Tribunal of the Law of the Sea

International Seabed Authority

International climate change class contribution program

Canadian Education Centres

Assistance to Canadians abroad (consular services)

International Social Service Canada

Public diplomacy

Contribution to the Maison des étudiants canadiens

International business development									
Items not required for the current year									
Total—Contributions									
...	454,266,700	102,961,816	1,184,746	558,413,262	...	...	...	...	14,530,276
...	...	...	...	...	...	...	...	...	422,183,794
Departmental Summary by Business Line									
...	462,672,579	108,094,886	3,500,000	574,267,465	...	...	...	...	424,101,764
...	80,000	...	...	80,000	...	...	...	...	80,000
...	29,418,000	20,686,500	(3,500,000)	46,604,500	...	...	...	...	26,655,718
...	270,000	...	(94,534)	175,466	...	...	...	...	152,383
...	...	...	...	...	...	...	...	...	18,295,276
...
...	492,440,579	128,781,386	(94,534)	621,127,431	...	...	...	...	469,285,141

Canadian International Development Agency

Grants

Geographic programs
Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions

Programming against hunger, malnutrition and disease through international development, research and nutrition institutions; Canadian, international and local non-governmental organizations; the International Development Research Centre; developing countries, their institutions, their organizations and their agencies in such countries for the benefit of recipients in developing countries

Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations, programs, projects, activities and appeals

1,700,000 138,507 ... 2,700,000

13,500,000 5,500,000 ... 15,450,000

361,100,000 42,213,035 (110,077,493) 293,235,542 ... 290,655,796

Countries in transition

Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions

Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations, programs, projects, activities and appeals

13,060,000 ... 11,495,000

2,000,000 4,475,000 ... 6,517,772

6,000,000 17,535,000 ... 18,012,772

Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Adjustments and transfers	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$						
...	155,065,000	351,620,000	44,910,000	551,595,000		551,593,565	1,435	...	136,949,297
Multilateral programs Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions Programming against hunger, malnutrition and disease through international development, research and nutrition institutions; Canadian, international and local non-governmental organizations; the International Development Research Centre; developing countries, their institutions, their organizations and their agencies in such countries for the benefit of recipients in developing countries									
...	158,127,000	281,300,000	(47,752,472)	391,674,528		367,366,305	24,308,223	...	189,250,643
Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations, programs, projects, activities and appeals									
...	115,775,000	125,700,000	(15,470,000)	226,005,000		220,376,246	5,628,754	...	155,156,499
...	428,967,000	758,620,000	(18,312,472)	1,169,274,528		1,139,336,116	29,938,412	...	481,356,439
Canadian partnership Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities Development assistance as education and training for individuals									
...	600,000	1,000,000	(800,000)	800,000		800,000	...	...	875,000
...	99,772,000	(69,000,000)	(2,441,656)	28,330,344		28,310,064	20,280	...	29,182,555
...	8,005,000	2,431,000	(2,389,619)	8,046,381		8,046,381	...	...	8,242,407
...	108,377,000	(65,569,000)	(5,631,275)	37,176,725		37,156,445	20,280	...	38,299,962

Policy

Development assistance to international development, institutions and organizations for operations, financial institutions	...	11,488,000	...	(8,625,000)	2,863,000	2,512,112	350,888	...	2,231,070
Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs and to international non governmental organizations in support of development assistance programs, projects and activities	...	...	...	1,611,000	1,611,000	1,610,481	519	...	3,009,360
	...	11,488,000	...	(7,014,000)	4,474,000	4,122,593	351,407	...	5,240,430
Total—Grants	...	915,932,000	735,264,035	(129,500,240)	1,521,695,795	1,490,393,395	31,302,400	...	833,565,399
Contributions									
Geographic programs									
Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to all levels of developing country and territories governments, including their institutions, organizations and agencies, and contributions to Canadian, other donor country, international and regional institutions, organizations and agencies, to all levels of other donor country government and provincial governments, their institutions, organizations and agencies, and to private sector firms in support of regional and country specific development assistance projects, programs and activities, and to persons capable of delivering aid activities or actively engaged in development issues	...	972,435,000	(169,360,000)	(32,360,000)	770,715,000	770,642,923	72,077	...	709,967,548
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs and to international non governmental organizations in support of development assistance programs, projects and activities	...	...	...	611,000	611,000	610,437	563	...	...
Items not required for the current year	...	...	...	...	...	...	...	...	161,178
	...	972,435,000	(169,360,000)	(31,749,000)	771,326,000	771,253,360	72,640	...	710,128,726
Countries in transition									
Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	...	95,676,000	(22,000,000)	(221,479)	73,454,521	73,370,412	84,109	...	85,086,102

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
\$	As shown in	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	165 000	...	1,616,000	Multilateral programs Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions Programming against hunger, malnutrition and disease through international development, research and nutrition institutions; Canadian, international and local non-governmental organizations; Canadian individuals and private sector firms, the International Development Research Centre; developing countries, their institutions, organizations, agencies and persons in such countries for the benefit of recipients in developing countries	1,615,752	248	...	1,451,093
...	67,769 000	47,950,000	115,719,000	Contribution to the Inter-American Development Bank	115,717,244	1,756	...	122,120,449
...	1,200,000	...	1,200,000	Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and Canadian international non-governmental organizations for operations, programs, projects, activities and appeals	1,138,508	61,492	...	1,162,372
...	100,000	12,995,000	13,095,000	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities	13,094,049	951	...	4,724,119
...	...	750,000	750,000		750,000	...	...	750,000
...	69,234 000	63,146,000	132,380,000		132,315,553	64,447	...	130,208,033
Canadian partnership								
...	95,908 000	2,000,000	189,955,863	Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities	189,955,863	...	...	189,032,076

Incentives to Canadian, international and developing country private sector firms, investors, institutions, organizations and governments in support of industrial cooperation, programs, projects and activities	57,060,000	(19,000,000)	(1,650,000)	36,410,000	36,379,129	30,871	...	54,564,496
	...	...	...	...	226,334,992	30,871	...	243,596,572
Policy								
Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions	...	...	...	1,495,000	1,495,000	...	...	1,475,200

Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities								
...	...	...	4,938,000	4,938,000	4,937,638	362	...	3,501,542
...
...	...	...	6,433,000	6,433,000	6,432,638	362	...	4,976,742
Communications								
Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor country governments and institutions, organizations and agencies, and persons in support of the development information program involving the production and dissemination of development information, educational materials and related activities								
...	4,633,000	...	(307,210)	4,325,790	4,322,608	3,182	...	3,869,840
Corporate services								
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities								
...	...	...	1,311,000	1,311,000	1,311,000	...	...	...
...	...	...	490,066	490,066	487,066	487,066	...	...
...	...	...	1,801,066	1,801,066	1,314,000	487,066	...	...
...	1,294,946,000	(208,360,000)	129,500,240	1,216,086,240	1,215,343,563	742,677	...	1,177,866,015
Total—Contributions								

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Total available for use	Used in the current year		Available for use in subsequent years	
	\$	\$		\$	\$	\$	\$
...	221,285,000	44,545,000	(137,596)	265,692,404	...	...	232,597,961
...	1,333,535,000	(127,146,965)	(141,826,493)	1,063,496,601	1,064,941	...	1,000,784,522
...	101,676,000	(22,000,000)	11,313,521	90,905,412	84,109	...	103,098,874
...	719,486,000	803,165,000	44,695,932	1,537,344,073	30,002,859	...	844,162,433
...	261,345,000	(82,569,000)	84,766,588	263,491,437	51,151	...	281,896,534
...	11,488,000	...	(581,000)	10,907,000	351,769	...	10,217,172
...	4,633,000	...	(307,210)	4,325,790	3,182	...	3,869,840
...	...	...	1,801,066	1,314,000	487,066	...	...
...	2,432,163,000	571,449,035	(137,596)	2,971,429,362	32,045,077	...	2,344,029,375
...	2,924,603,579	700,230,421	(232,130)	3,458,628,074	165,973,796	...	2,713,314,516

(S) Statutory transfer payment.

(U) In 2003-2004, the "Contributions under the G8 Global partnership program for the destruction, disposal or securing of weapons and material of mass destruction in the Russian Federation and other countries of the Former Soviet Union" were reported globally. In 2004-2005, the contributions have been distributed in various areas of activity.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Assistance to Canadians abroad (consular services)	2,600,000	2,085,779	2,520,644
Specialized consular fees			
Public diplomacy	1,103,000	347,519	420,000
Canadian education centres	1,200,000	1,500,000	1,270,178
International youth exchange program	2,303,000	1,847,519	1,690,178
Corporate services			
International Telecommunication Services	2,090,000	1,418,669	1,291,328
Training services by the Canadian Foreign Service Institute	5,000,000	4,487,645	4,581,622
Real property services abroad	9,300,000	7,242,118	9,489,757
	16,390,000	13,148,432	13,362,707
Passport services			
Passport fees	166,181,556	164,469,017	153,779,528
Total budgetary	187,474,556	181,550,747	173,353,057
Non-budgetary (respendable receipts)			
Loans and advances to personnel posted abroad	...	3,324,581	8,915,822
Advances to fund posts abroad	...	613,404,962	693,917,206
Total non-budgetary	...	616,729,543	702,833,028
Total Ministry—Budgetary	187,474,556	181,550,747	173,353,057
Non-budgetary	...	616,729,543	702,833,028

(1) During the year, Foreign Affairs and International Trade split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade). Therefore, the previous year's amounts have been restated as follows: \$173,353,057 (budgetary) and \$702,833,028 (non-budgetary). Foreign Affairs and International Trade (Foreign Affairs), and \$1,112,655 (budgetary) and \$115,346,869 (non-budgetary). Foreign Affairs and International Trade (International Trade).

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
governments—		
Personnel posted abroad	316,553	356,337
Other	2,751	2,164
Other accounts—		
Interest on mission bank accounts	105,776	141,408
	425,080	499,909
Refunds of previous years' expenditures—		
Other grants and contributions	1,157,589	5,981,632
Accountable advances	154,541	104,946
Capital	45,087	142,628
Operating	1,903,343	2,660,954
Sundries	93,336	14,742
Adjustments to prior year's payables	745,701	2,515,295
	4,099,597	11,420,197
Sales of goods and services—		
Rights and privileges—		
Passport sales	166,853,331	158,070,873
Lease and use of public property—		
Co-location	6,560,758	8,208,214
Services of a regulatory nature—		
Other import/export permits	2,913,387	2,520,644
Consular fees—Passport purchase	57,903,603	53,544,851
	60,816,990	56,065,495
Services of a non-regulatory nature—		
Net voted revenues—Other	5,726,350	8,252,593
business services		
Net voted revenues—Telecommunication services	661,714	465,796
	6,388,064	8,718,389
Other fees and charges—		
International youth exchange program	1,223,496	1,396,815
Passport Office miscellaneous revenues	2,386,202	(4,418,123)
Deposit and unclaimed cheques	(6,144)	...
Deferred revenues—Softwood lumber quota fees	116	...
Sundries	915	448
	3,604,585	(3,020,860)
	244,223,728	228,042,111

11. 22 FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	2,289,802	2,505,146
Miscellaneous revenues—		
Gain on sale of capital assets—		
Real property	12,380,275	6,091,781
Gain on exchange for revaluation at year-end	3,254,470	5,497,277
Fines	...	168,500
Import/export permits— Softwood lumber	...	335,046
Interest on overdue accounts receivable	78,056	179,830
Other fees and charges	4,660	807,837
Other import/export permits	...	15,987,072
Program for Export Market Development—		
Contributions	...	2,885,187
Rental revenues	18,234,852	18,262,888
Sales of publications	3,172	1,645
Services rendered to Passport Office	4,447,464	4,447,464
Sundries	1,365,150	551,144
	39,768,099	55,215,671
Total Department	290,806,306	297,683,034
Canadian International Development Agency		
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
International development assistance—Loans to developing countries	2,707,453	2,569,685
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,919,718	28,720,416
Adjustments to prior year's payables	1,764,456	2,773,737
	12,684,174	31,494,153
Sales of goods and services—		
Other fees and charges—		
Services and commitment charges on loans to developing countries	71,052	(32,679)
	1,467	340
Proceeds from the disposal of surplus Crown assets		
Miscellaneous revenues—		
Gain for revaluation at year-end	76,838,447	106,237,845
Sundries	292,237	229,911
	77,130,684	106,467,756
Total Program	92,594,830	140,499,255

	Current year	Previous year
	\$	\$
International Joint Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	106	25,947
Adjustments to prior year's payables	26,667	1,575
	26,773	27,522
Proceeds from the disposal of surplus Crown assets		
Miscellaneous revenues	8	...
United States share of expenses of the regional office— Windsor	616,377	543,088
Total Program	643,158	570,610
Ministry Summary		
Other revenues—		
Return on investments	3,132,533	3,069,594
Refunds of previous years' expenditures	16,810,544	42,941,872
Sales of goods and services	244,294,780	228,009,432
Proceeds from the disposal of surplus Crown assets	2,291,277	2,505,486
Miscellaneous revenues	117,515,160	162,226,515
Total Ministry	384,044,294	438,752,899⁽²⁾

⁽¹⁾ Interest unless otherwise indicated.⁽²⁾ During the year, Foreign Affairs and International Trade split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade). Therefore, the previous year's amounts have been restated as follows: \$438,752,899, Foreign Affairs and International Trade (Foreign Affairs), and \$109,066,140, Foreign Affairs and International Trade (International Trade).

SECTION 12

2004-2005

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade (International Trade)

Department
Canadian Commercial Corporation
Export Development Canada
NAFTA Secretariat, Canadian Section

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	12.2
Ministry summary	12.3
Programs by business line	12.6
Transfer payments	12.7
Details of spendable amounts	12.8
Revenues	12.8

Department

Objectives

To act for Canada and all Canadians to enhance prosperity, employment and innovation by fostering the development of a 21st century Canadian economy resting on strong social foundations.

Business Line Descriptions

International business development

Create jobs and prosperity in Canada by encouraging Canadian firms to take full advantage of international business opportunities and by facilitating investment and technology flows.

Trade policy

Create jobs and prosperity in Canada by effectively managing Canada's trading relationships with the United States and liberalizing trade and capital flows around the world, based on clear and equitable rules.

Investment promotion

Attract and retain foreign investment and technology and promote investment abroad in order to create jobs and prosperity in Canada.

Corporate services

Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.

Canadian Commercial Corporation

Objectives

The *Canadian Commercial Corporation (CCC) Act* outlines CCC's mandate to assist in the development of trade between Canada and other nations. The Act provides CCC with a broad range of powers including, specifically, exporting goods and commodities from Canada either as principal or as agent, in such manner and to such extent as it deems advisable. As Canada's export contracting agency, CCC's mission is to serve as an effective Canadian trade instrument, bringing foreign buyers and Canadian sellers together and closing successful export contracts on the best possible terms and conditions.

Export Development Canada

Objectives

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

Business Line Descriptions

NAFTA Secretariat, Canadian Section

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of chapter 11 and the financial services provisions of chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement.

Disputes arising under the dispute settlement provisions of chapter 8 of the Canada-Israel Free Trade Agreement, chapter N of the Canada-Chile Free Trade Agreement, and chapter XIII of the Canada-Costa Rica Agreement will be administered by the Canadian Section.

In the administration of the dispute settlement provisions of the relevant agreements, the NAFTA Secretariat, Canadian Section provides professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the commissions, as directed, and support for various non-dispute related committees and working groups.

NAFTA Secretariat, Canadian Section

Objectives

The NAFTA Secretariat, Canadian Section's program objective is to implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA), the Canada-Israel Free Trade Agreement, the Canada-Chile Free Trade Agreement, and the Canada-Costa Rica Free Trade Agreement, by providing support to panels established under the relevant agreements and by maintaining a court-like registry system relating to panel, committee, and tribunal proceedings of the relevant agreements.

Ministry Summary

[illegible]

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$		\$	\$	\$
Export Development Canada							
				(S)			
...	50,000,000	...	(50,000,000)				
...	...	...	15,501,005				
...	50,000,000	...	(34,498,995)		15,501,005	...	(23,051,630)
...	...	...	233,302,472	(S)	233,302,472	...	180,318,399
...	...	...	...		...	...	10,220,000
...	50,000,000	...	198,803,477		248,803,477	...	167,486,769
516,800,000	...	...	...	(S)	...	...	516,800,000
18,075,934,700	...	...	18,079,133,740		...	...	36,155,068,440
4,583,301,000	1,487,000,000	...	(354,124,609)		...	...	...
...	...	...	15,501,005		...	...	...
4,583,301,000	1,487,000,000	...	(338,623,604)		428,913,478	...	5,302,763,918
23,176,035,700	1,487,000,000	...	17,740,510,136		428,913,478	...	41,974,632,358
Total Program—Non-budgetary							
...	50,000,000	...	198,803,477		248,803,477	...	167,486,769
...	...	...	...		428,913,478	...	565,699,729
...	2,751,000	...	...	15			
...	...	105,450	...	15b			
...	...	...	8,000				
...	2,751,000	105,450	8,000		1,496,357	1,368,093	1,973,214

...	221,000	...	(70,611)	150,389	(S)	Contributions to employee benefit plans	150,389	...	...	145,990
...	2,972,000	105,450	(62,611)	3,014,839		Total Program—Budgetary	1,646,746	1,368,093	...	2,119,204
...	237,746,970	68,507,813	196,480,293	502,735,076		Total Ministry—Budgetary	475,676,030	27,059,046	...	185,952,711 ⁽¹⁾
23,186,035,700	1,487,000,000	...	17,740,510,136	42,413,545,836		Non-budgetary	428,913,478	...	41,984,632,358	565,699,729 ⁽²⁾

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 15—Compensation adjustments.

(2) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$13 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

(3) During the year, Foreign Affairs and International Trade spent \$185,952,711 (budgetary) and \$41,984,632 (non-budgetary) for Foreign Affairs and International Trade (International Trade). Therefore, the previous year's amounts have been restated as follows: \$413,018,672 (budgetary) and \$97,135,007 (non-budgetary). Foreign Affairs and International Trade (International Trade) (non-budgetary).

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	\$	Total authorities available for use	\$	Total authorities available for use	\$	Total authorities available for use	\$	Total authorities available for use	\$	Total authorities available for use	\$
International business development	83,182,457		76,107,810		...		...		...		...
Trade policy	58,833,563		54,843,827		...		...		...		...
Investment promotion	6,062,174		7,516,416		...		...		...		...
Corporate services	27,772,823		10,623,719		...		...		...		...
Sub-total	175,851,017		149,091,772		...		...		...		...
Revenues netted against expenditures	(3,050,000)		(1,147,228)		...		...		...		...
Total Department—	172,801,017		147,944,544		...		...		...		...
Budgetary					61,710,743		60,882,263		...		234,511,760	
Non-budgetary					...		...		...		...
Canadian Commercial Corporation—					...		...		...		...
Budgetary	16,405,000		16,399,000		...		...		...		16,405,000	
Non-budgetary	...		...		...		...		10,000,000		10,000,000	
Export Development Canada—					...		...		...		...
Budgetary	248,803,477		248,803,477		...		...		...		248,803,477	
Non-budgetary	...		...		...		...		42,403,545,836		428,913,478	
NAFTA Secretariat, Canadian Section—					...		...		...		...
Budgetary	3,014,839		1,646,746		...		...		...		3,014,839	
Total Ministry—	441,024,333		414,793,767		...		...		...		502,735,076	
Budgetary					61,710,743		60,882,263		...		428,913,478	
Non-budgetary					...		...		42,413,545,836		428,913,478	

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities				
	As shown in			Department Grants	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	2,000,000	...	(2,000,000)	International business development Grants under the Program for export market development	...	...	...	...
...	500,000	...	(344,000)	Trade policy Grant for trade related technical assistance	156,000	...	...	...
...	2,500,000	...	(2,344,000)	Total—Grants	156,000	...	...	...
...	...	...	...	Contributions	...	...	...	...
...	390,000	...	(31,000)	International business development Going global science and technology program Contributions under the Program for export market development	325,122	33,878	...	...
...	9,520,000	...	(2,300,000)	Contributions under the Program for export market development—Investment	7,206,812	13,188	...	...
...	4,800,000	(300,000)	(325,000)	Contributions under the Program for export market development—Investment	3,393,586	781,414	...	...
...	14,710,000	(300,000)	(2,656,000)	Trade policy Contributions to provinces related to softwood lumber export controls	10,925,520	828,480	...	...
...	...	49,800,743	...	Total—Contributions	49,800,743	...	...	...
...	14,710,000	49,500,743	(2,656,000)	Total—Contributions	60,726,263	828,480	...	...
...	...	...	...	Ministry Summary by Business Line	...	...	...	...
...	16,710,000	(300,000)	(4,656,000)	International business development	10,925,520	828,480	...	...
...	500,000	49,800,743	(344,000)	Trade policy	49,956,743	...	...	...
...	17,210,000	49,500,743	(5,000,000)	Total Ministry	60,882,263	828,480	...	...

Details of Spendable Amounts

Department Budgetary (respendable revenues)	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
International business development Trade fairs and invest- ment/technology missions	3,050,000	1,147,228	1,112,655	
Total Department—Budgetary	3,050,000	1,147,228	1,112,655	
Export Development Canada Non-budgetary (respendable receipts)				
Loan repayments	232,000,000	182,381,737	115,346,869	
Total Program—Non-budgetary	232,000,000	182,381,737	115,346,869	
Total Ministry— Budgetary	3,050,000	1,147,228	1,112,655⁽¹⁾	
Non-budgetary	232,000,000	182,381,737	115,346,869⁽¹⁾	

(1) During the year, Foreign Affairs and International Trade split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade). Therefore, the previous year's amounts have been restated as follows: \$173,353,057 (budgetary) and \$702,833,028 (non-budgetary), Foreign Affairs and International Trade (Foreign Affairs), and \$1,112,655 (budgetary) and \$115,346,869 (non-budgetary), Foreign Affairs and International Trade (International Trade).

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Refunds of previous years' expenditures—				
Other grants and contributions	2,423,777		...	
Capital	3,362		...	
Sundries	21,324		...	
Adjustments to prior year's payables	1,244		...	
	2,449,707		...	
Sales of goods and services—				
Services of a non-regulatory nature—				
Net voted revenues—Other business services	1,147,228		...	
Other fees and charges—				
Deferred revenues—Softwood lumber quota fees	(7,444)		...	
	1,139,784		...	
Miscellaneous revenues—				
Gain on exchange for revaluation at year-end	1		...	
Fines	3,700		...	
Interest on overdue accounts receivable	94,705		...	
Other fees and charges	1,100		...	
Other import/export permits	18,586,483		...	
Program for Export Market Development—				
Contributions	2,439,949		...	
Sales of publications	1,336		...	
Sundries	15		...	
	21,127,289		...	
Total Department	24,716,780		...	
Export Development Canada				
Other revenues—				
Return on investments—				
Loans, investments and advances—				
Development of export trade—Interest	61,759,208		108,952,920	
Miscellaneous revenues	2,470,596		...	
Total Program	64,229,804		108,952,920	
NAFTA Secretariat, Canadian Section				
Other revenues—				
Refunds of previous years' expenditures	...		979	
Miscellaneous revenues	19,386		112,241	
Total Program	19,386		113,220	

Revenues—Concluded

	Current year	Previous year
Ministry Summary		
Other revenues—		
Return on investments	61,759,208	108,952,920
Refunds of previous years' expenditures	2,449,707	979
Sales of goods and services	1,139,784	...
Miscellaneous revenues	23,617,271	112,241
Total Ministry	88,965,970	109,066,140⁽¹⁾

(1) During the year, Foreign Affairs and International Trade split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade). Therefore, the previous year's amounts have been restated as follows: \$438,752,899, Foreign Affairs and International Trade (Foreign Affairs), and \$109,066,140, Foreign Affairs and International Trade (International Trade).

SECTION 13

2004-2005

PUBLIC ACCOUNTS OF CANADA

Governor General

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	13.2
Ministry summary	13.3
Programs by business line	13.4
Transfer payments	13.5
Revenues	13.5

Objectives

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

Business Line Descriptions*Governor General*

Provides for the payment of the Governor General's salary, for the costs of the Governor General's annual program including visits in Canada and abroad, for the citizen access and visitor services program at Rideau Hall and the operation of the office and residences.

Honours

Provides for the administration of programs in the National Honours system, including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals, Commemorative and other medals; provides funding for the administration of the Governor General's Academic Medals and the Governor General's Caring Canadian Award; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which involve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	16,266,900	...	...	16,266,900	1	...	...	...	...
...	...	...	30,000	30,000		...	...	...	...
...	16,266,900	...	...	16,296,900		16,060,915	235,985	...	17,062,782
...	110,000	...	...	111,700	(S)	111,700	...	...	110,126
...	354,000	...	(65,650)	288,350	(S)	288,350	...	...	280,259
...	2,033,000	...	(138,391)	1,894,609	(S)	1,894,609	...	...	1,878,500
...	...	...	2,819	2,819	(S)	2,819	...	...	392
...	18,763,900	...	(169,522)	18,594,378		18,358,393	235,985	...	19,332,059
				Total Ministry—Budgetary					

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 15 - Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor General	14,282,318	14,402,431	...	...	...	...	...	...	...	...	14,282,318	14,402,431
Honours	3,698,710	3,387,008	...	...	...	...	...	...	...	...	3,698,710	3,387,008
Former Governors General	325,000	280,604	...	...	288,350	288,350	...	...	...	...	613,350	568,954
Total Ministry—Budgetary	18,306,028	18,070,043	...	...	288,350	288,350	...	...	...	...	18,594,378	18,358,393

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants								
Former Governors General								
Grants to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown-related activities								
...	11,000	...	(11,000)	...	...	...	...	...
...	354,000	...	(65,650)	288,350	288,350	...	...	280,259
...	365,000	...	(76,650)	288,350	288,350	...	...	280,259
Total Ministry								

(S) Statutory transfer payment.

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Proceeds from the disposal of surplus Crown assets	2,819		402	
Miscellaneous revenues	155,849		131,276	
Total Ministry	158,668		131,678	

SECTION 14

2004-2005

PUBLIC ACCOUNTS OF CANADA

Health

Department

Canadian Institutes of Health Research

Hazardous Materials Information Review
Commission

Patented Medicine Prices Review Board

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions . . .	14.2
Ministry summary	14.4
Programs by business line	14.6
Transfer payments	14.7
Details of respendable amounts	14.12
Revenues	14.12

by food, water, occupational and environmental hazards, diseases, chemical and consumer products, alcohol and controlled substances, tobacco, pest control products, and peacetime disasters. It ensures that the drugs, medical devices, and other therapeutic products available to Canadians are safe, effective and of high quality.

First Nations and Inuit health

This business line carries out its mandate through:

- the provision of community-based health promotion and prevention programs on-reserve and in Inuit communities;
- the provision of non-insured health benefits to First Nations and Inuit people regardless of residence in Canada; and
- the provision of primary care and emergency services on reserve in remote and isolated areas where no provincial services are readily available.

Health Canada also supports the transition to increased control and management of these health services based on a renewed relationship with First Nations and the Inuit and a refocused federal role. Health Canada participates in government policy development on aboriginal issues.

Information and knowledge management

This business line is responsible for improving the evidence base (both information and analysis) for decision-making and public accountability; updating the long-range strategic framework and policies that establish, direct and redirect the involvement of the federal government in health research policy; developing creative use of modern information and communications technologies (including the information highway) in the health sector; and, in cooperation with the

provinces and territories, the private sector and international partners, providing advice, expertise and assistance with respect to information management and information technology, planning and operations.

Departmental management and administration

This business line is responsible for providing administrative services to the Department.

Canadian Institutes of Health Research

Objectives

To excel, according to international standards of scientific excellence, in the creation of new knowledge, and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

Business Line Descriptions

Creation and translation of new knowledge for improving health

To create new knowledge and translate it into improved health for Canadians, improved services and products and a strengthened health care system. Canadian Institutes of Health Research will establish institutes, funding mechanisms and other structures to build and strengthen a broad, flexible, national research capacity and enable strategic research initiatives that address Canadian priorities. Institutes will be constituted to maximize the involvement of researchers, users, health practitioners, government policy makers, private sector and other partners, in the development and implementation of health research strategies and policies and the translation of research results into health and economic benefits for Canadians.

This business line supports policy development, analysis and communications related to leadership on all areas of Canada's health system, with clear emphasis on ensuring the viability and accessibility of Medicare and collaborative efforts, with provinces/territories and other stakeholders, to strengthen, modernize and sustain Canada's health system.

Health promotion and protection

This business line is responsible for developing a cohesive, coherent, consistent and horizontal approach to its activities in managing the risks and benefits to health for Canadians. It achieves these results through the development of policies and programs that support disease, illness and injury prevention and health promotion. The business line supports action to promote health by addressing determinants that fall both within and outside of the health sector throughout the human life cycle. The delivery of the population health approach, and its prevention and promotion activities recognizes and emphasizes the importance of health throughout the human life cycle which takes place through a framework based on three stages of life: childhood and youth, early to mid-adulthood, and later life, with a specific recognition of investment in early childhood as a means to better health throughout life.

This business line also promotes healthy and safe living, working and recreational environments by anticipating, preventing and responding to health risks posed

Hazardous Materials Information Review Commission

Objectives

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Business Line Descriptions

Material safety data sheet compliance

This business line contributes to the right of workers to know about the health and safety hazards of exposure to chemicals found in products associated with claims for exemption by ensuring that Material safety data sheet (MSDS) and labels are compliant with Workplace hazardous materials information system (WHMIS) requirements. This includes an assessment of the scientific information relevant to each of the product's ingredients and advice on the health and safety hazards posed by the product pursuant to the *Hazardous Products Act*, the *Canada Labour Code (Act)*, and provincial and territorial occupational health and safety legislation. Where non-compliance is found, a formal order for revision of the MSDS is issued and follow-up done to ensure compliance.

This activity will continue to result in a direct contribution to the reduction of workplace-related illness and injury which, in turn, has the effect of easing economic pressures due to compensation claims and health care costs.

Client services

The responsibilities within this area include the formal registration of claims for exemption, the issuance of

Registry numbers, the security of claim-related information and the issuance of a decision on claim validity pursuant to the *Hazardous Materials Information Review Act*. In addition, Client services provides general advice and guidance to claimants and monitors levels of client satisfaction.

Dispute resolution

This business line includes the convening of independent tripartite boards to hear appeals or disputes from claimants or affected parties in order to address issues or disputes as early and effectively as possible.

An appeal may relate to the compliance of MSDS, the rejection of a claim or to a request that confidential business information be disclosed in confidence to an affected party for occupational safety and health reasons.

Dispute resolution options such as mediation or facilitated discussion, will be implemented in a manner that is cost-effective and fair to everyone involved.

Patented Medicine Prices Review Board

Objectives

To protect consumer interests and to contribute to Canadian health care by ensuring that prices charged by manufacturers of patented medicines are not excessive.

Business Line Descriptions

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board (PMPRB) receives information on the prices charged by manufacturers of patented medicines in Canada, analyzes that data and takes action, when required, to reduce prices which are, in the opinion of the Board, excessive. Price reductions are accomplished through:

- voluntary action taken by the patentees;
- formal Voluntary compliance undertakings (VCUs) to lower prices and offset excess revenues; or,
- following a public hearing in which prices are found to be excessive, through the issuance of remedial orders.

The PMPRB relies on voluntary compliance wherever possible since it is more effective, less time consuming, and less costly to all parties. Voluntary compliance by patentees is facilitated by published guidelines intended to assist companies in setting prices that are not excessive.

Under the *Patent Act*, the Board is required to consider the prices of medicines in other countries, the prices of other medicines in the same therapeutic class, changes in the Consumer price index (CPI), and other factors when assessing whether or not the price of a medicine is excessive. The Act allows the Minister of Health, in consultation with provincial ministers of health and others, to make regulations regarding additional factors the Board shall take into consideration in determining if a price is excessive and to assign additional duties and powers to the PMPRB. Furthermore, it authorizes the Minister of Health to require the Board to conduct inquiries into matters as determined by the Minister.

The PMPRB reports to Parliament on the price trends of all medicines and on the ratios of pharmaceutical research and development expenditures to sales for the patented pharmaceutical industry and individual patentees in Canada.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,702,403,130	...	...	1,702,403,130	1	Operating expenditures			
...	...	...	...	141,424,024	1a	Operating expenditures			
...	...	141,424,024	...	4,361,994	1b	Operating expenditures			
...	...	4,361,994	...	16,180,000		Transfer from TB Vote 15 ⁽¹⁾			
...	...	...	...	16,180,000		Total—Vote 1	1,787,700,049	76,669,099	...
...	1,702,403,130	145,786,018	16,180,000	1,864,369,148					1,664,583,678
...	1,343,777,900	...	...	1,343,777,900	5	Grants and contributions			
...	...	28,328,962	...	28,328,962	5a	Grants and contributions			
...	...	33,674,316	...	33,674,316	5b	Grants and contributions			
...	1,343,777,900	62,003,278	...	1,405,781,178		Total—Vote 5	1,397,475,110	8,306,068	...
...	69,970	...	(248)	69,722	(S)	Minister of Health—Salary and motor car allowance	69,722	...	...
...	120,045,000	...	(2,127,052)	117,921,948	(S)	Contributions to employee benefit plans	117,921,948	...	68,930
...	...	...	(79,027)	(79,027)	(S)	Payments for insured health services and extended health care services	(79,027)	...	110,867,734
...	...	...	100,000,000	100,000,000	(S)	Canada Health Infoway Inc.	100,000,000	...	(133,894)
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus	...	...	600,000,000
151,000	...	...	221,335	372,335	(S)	Crown assets	176,251	45,084	162,408
...	...	...	51,396	51,396	(S)	Refunds of amounts credited to revenues in previous years	51,396	...	235,399
...	...	...	17,623	17,623	(S)	Collection agency fees	17,623	...	59,119
...	...	...	...	...	(S)	Appropriations not required for the current year	...	...	95,000,000
...	...	...	...	...		Total Department—Budgetary	3,403,333,072	85,020,251	151,000
151,000	3,166,300,000	207,789,296	114,264,027	3,488,504,323					4,093,702,829
Canadian Institutes of Health Research									
...	36,162,000	...	...	36,162,000	10	Operating expenditures			
...	...	5,588,072	...	5,588,072	10a	Transfer of \$294,999 from Health Vote 15			
...	...	...	294,999	294,999		Transfer from: Vote 15			
...	...	...	125,000	125,000		TB Vote 15 ⁽¹⁾			
...	...	...	(140,499)	(140,499)		Transfer to Vote 15			
...	36,162,000	5,588,072	279,500	42,029,572		Total—Vote 10	39,428,703	2,600,869	...
...	711,274,000	...	...	711,274,000	15	Grants			36,228,142
...	...	...	...	...	15a	Grants			
...	...	...	...	913,790	15b	Transfer of \$140,999 from Health Vote 10			

...	...	...	140,499	140,499	Transfer from Vote 10	...	...	646,850,893
...	...	...	(294,999)	(294,999)	Transfer to Vote 10	...	...	...
...	711,274,000	913,791	(154,500)	712,033,291	Total—Vote 15	704,689,370	7,343,921	...
...	4,166,000	...	(311,815)	3,854,185	(S) Contributions to employee benefit plans	3,854,185	...	...
155	...	...	...	155	(S) Spending of proceeds from the disposal of surplus Crown assets	...	155	...
155	751,602,000	6,501,863	(186,815)	757,917,203	Total Program—Budgetary	747,972,258	9,944,945	686,217,269
Hazardous Materials Information Review								
Commission								
...	3,065,000	...	...	3,065,000	20 Program expenditures	...	...	...
...	...	234,028	...	234,028	20a Program expenditures	...	...	...
...	...	...	50,000	50,000	Transfer from TB Vote 15 ⁽¹⁾
...	3,065,000	234,028	50,000	3,349,028	Total—Vote 20	3,101,219	247,809	3,336,912
...	517,000	...	(97,844)	419,156	(S) Contributions to employee benefit plans	419,156	...	398,187
...	3,582,000	234,028	(47,844)	3,768,184	Total Program—Budgetary	3,520,375	247,809	3,735,099
Patented Medicine Prices Review Board								
...	4,636,000	...	...	4,636,000	25 Program expenditures	...	...	...
...	...	50,000	...	50,000	25a Program expenditures	...	...	...
...	...	...	55,000	55,000	Transfer from TB Vote 15 ⁽¹⁾
...	4,636,000	50,000	55,000	4,741,000	Total—Vote 25	4,447,812	293,188	3,825,341
...	665,000	...	(116,145)	548,855	(S) Contributions to employee benefit plans	548,855	...	464,924
...	...	...	1,287	1,287	(S) Spending of proceeds from the disposal of surplus Crown assets	1,287	...	...
...	5,301,000	50,000	(59,858)	5,291,142	Total Program—Budgetary	4,997,954	293,188	4,290,265
151,155	3,926,785,000	214,575,187	113,969,510	4,255,480,852	Total Ministry—Budgetary	4,159,823,659	95,506,193	151,000 4,787,945,462

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Health care policy	85,835,477	82,861,960	...	...	277,484,533	273,540,368	...	...	...	...	363,320,010	356,407,328
Health promotion and protection	722,969,110	682,221,026	563,032	563,032	366,362,277	364,710,223	61,407,000	51,291,366	...	...	1,028,487,419	996,208,915
First Nations and Inuit health	932,435,810	908,877,058	345,462	345,462	781,704,018	779,366,420	5,450,000	3,996,498	...	...	1,709,035,290	1,684,592,442
Information and knowledge management	81,038,787	80,745,746	...	...	27,815,399	27,485,811	...	...	...	...	108,854,186	108,231,557
Departmental management and administration	224,140,287	203,111,308	3,013,207	3,013,207	52,335,924	52,293,261	682,000	519,946	...	...	278,807,418	257,897,830
Sub-total	2,046,419,471	1,957,823,098	3,921,701	3,921,701	1,505,702,151	1,497,396,083	67,539,000	55,807,810	...	...	3,488,504,323	3,403,333,072
Revenues netted against expenditures	(67,539,000)	(55,807,810)	...	...	...	...	(67,539,000)	(55,807,810)	...	...	...	...
Total Department—Budgetary	1,978,880,471	1,902,015,288	3,921,701	3,921,701	1,505,702,151	1,497,396,083	...	...	...	...	3,488,504,323	3,403,333,072
Canadian Institutes of Health Research												
Creation and translation of new knowledge for improving health	45,883,912	43,282,888	...	...	712,033,291	704,689,370	...	...	...	...	757,917,203	747,972,258
Total Program—Budgetary	45,883,912	43,282,888	...	...	712,033,291	704,689,370	...	...	...	...	757,917,203	747,972,258
Hazardous Materials Information Review Commission												
Material safety data sheet compliance	2,672,993	2,539,592	...	...	...	...	...	...	...	...	2,672,993	2,539,592
Client services	707,778	758,318	...	...	...	...	...	...	...	...	707,778	758,318
Dispute resolution	387,413	222,465	...	...	...	...	...	...	...	...	387,413	222,465
Total Program—Budgetary	3,768,184	3,520,375	...	...	...	...	...	...	...	...	3,768,184	3,520,375
Patented Medicine Prices Review Board—Budgetary												
Board—Budgetary	5,291,142	4,997,954	...	...	...	...	...	...	...	...	5,291,142	4,997,954
Total Ministry—Budgetary	2,033,823,709	1,953,816,505	3,921,701	3,921,701	2,217,735,442	2,202,085,453	...	...	...	...	4,255,480,852	4,159,823,659

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$				
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use				
	\$	\$	\$	\$	\$	\$	\$	\$
Department								
Grants								
Health care policy								
Grants to eligible non-profit international organizations in support of their projects or programs on health								
...	1,360,000	250,000	...	1,610,000	1,609,857	143	...	1,208,625
...	5,556,000	1,111,000	(334)	6,666,666	6,666,666	...	...	6,666,666
...	5,556,000	1,111,000	(334)	6,666,666	6,666,666	...	...	6,666,666
...	5,555,000	1,111,000	668	6,666,668	6,666,666	2	...	6,666,666
Grant for the Yukon Health Supplement to the 2003 First Ministers' Accord								
...	15,000,000	1,424,862	...	16,424,862	16,360,829	64,033	...	8,478,967
...	8,000,000	...	...	8,000,000	8,000,000	...	...	2,200,000
...	...	4,724,038	...	4,724,038	4,724,038	...	...	...
...	41,027,000	9,731,900	...	50,758,900	50,694,722	64,178	...	31,887,590
Grant for the Northwest Territories Health Supplement to the 2003 First Ministers' Accord								
Grant for the 2003 First Ministers' Accord								
Grant for the Nunavut Health Supplement to the 2003 First Ministers' Accord								
Health care strategies and policy, Federal/provincial/territorial partnerships grant program								
Grant to the Canadian Patient Safety Institute								
Grant to the Health Council of Canada								
Health promotion and protection								
World Health Organization								
...	100,000	...	...	100,000	100,000	...	...	105,000
...	5,000	...	...	5,000	5,000	...	...	...
...	5,000,000	...	...	5,000,000	5,000,000	...	...	5,000,000
Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research								
...	21,532,000	1,800,000	(16,036,232)	7,295,768	6,899,079	396,689	...	5,998,382
...	3,000,000	...	...	3,000,000	3,000,000	...	...	3,000,000
...	8,010,000	...	(7,706,000)	304,000	297,628	6,372	...	295,046
...	500,000	...	...	500,000	500,000	...	...	500,000
...	400,000	...	...	400,000	273,250	126,750	...	400,000
...	2,000,000	(100,000)	(1,043,227)	856,773	856,598	175	...	486,457

Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$						
...	...	...	100,000,000	100,000,000	(S) Grant to Canada Health Infoway Inc. to accelerate the development of electronic health records, common information technology standards across the country, and the further applications of telehealth applications	100,000,000	...	...	333,000,000
...	...	...	...	...	Items not required for the current year	...	...	...	...
...	40,547,000	1,700,000	75,214,541	117,461,541		116,931,555	529,986	...	348,784,885
...	...	...	...	...	Information and knowledge management	...	...	...	670,000,000
...	...	...	...	...	Items not required for the current year	...	...	...	...
...	1,000,000	(302,000)	(457,000)	241,000	Departmental management and administration	234,454	6,546	...	25,000,000
...	...	...	...	...	Health Canada post-doctoral fellowship program	...	...	...	...
...	1,000,000	(302,000)	(457,000)	241,000	Items not required for the current year	...	...	...	25,000,000
...	82,574,000	11,129,900	74,757,541	168,461,441	Total—Grants	167,860,731	600,710	...	1,075,672,475
Contributions									
...	2,850,000	(20,000)	...	2,830,000	Health care policy	2,667,463	162,537	...	2,732,543
...	244,700,000	(18,452,722)	(14,172,899)	212,074,379	Women's health contributions program	210,819,580	1,254,799	...	209,133,662
...	5,450,000	7,389,308	(939,027)	11,900,281	Contributions for the Primary Health Care Transition Fund	9,437,630	2,462,651	...	4,334,480
...	...	...	(79,027)	(79,027)	Health care strategies and policy contribution program	(79,027)	...	...	(133,894)
...	253,000,000	(11,083,414)	(15,190,953)	226,725,633	(S) Payments for insured health services and extended health care services	222,845,646	3,879,987	...	216,066,791
Health promotion and protection									
...	93,000	...	201,000	294,000	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	294,000	...	...	650,200
...	1,902,000	...	(125,000)	1,777,000	Contributions to Canadian blood services and/or other designated transfusion/transplantation centers to support adverse event surveillance activities	1,731,100	45,900	...	1,767,000
...	7,961,000	6,202,576	13,618,684	27,782,260	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	27,109,657	672,603	...	53,661,906

...	14,000,000	...	166,515	14,166,515	14,166,515	...	...	17,166,193
Payments to provinces and territories and to national non-profit organizations to support the development of innovative alcohol and drug treatment and rehabilitation programs								
...	82,088,000	...	2,304,746	84,392,746	84,295,086	97,660	...	79,838,121
...	10,829,000	655,000	8,140,479	19,624,479	19,509,530	114,949	...	17,067,961
Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada								
...	29,134,000	...	(430,577)	28,703,423	28,636,061	67,362	...	27,979,689
...	22,220,000	(600,000)	(5,186,758)	16,433,242	16,433,242	...	...	15,563,228
...	2,150,000	...	...	...	...	...	...	...
...	400,000	...	...	400,000	399,929	71	...	...
...	2,400,000	...	131,113	2,531,113	2,407,590	123,523	...	...
...	3,500,000	(2,200,000)	1,395,958	2,695,958	2,695,958	...	...	...
...	176,677,000	1,907,576	20,216,160	198,800,736	197,678,668	1,122,068	...	213,694,298
First Nations and Inuit health								
...	317,272,000	3,043,750	1,551,499	321,867,249	320,706,399	1,160,850	...	301,542,245
...	203,884,500	100,000	1,255,019	205,239,519	205,239,519	...	...	192,827,269
...	12,000,000	...	(3,850,833)	8,149,167	8,149,167	...	...	10,636,695
Contributions to support pilot projects to assess options for transferring the Non-insured health benefits program to First Nations and Inuit control								
...	105,754,000	9,505,466	14,689,107	129,948,573	129,948,573	...	...	128,268,210
...	5,050,000	...	(4,759,400)	290,600	195,600	95,000	...	5,000,000
...	31,967,000	10,000,000	(12,944,027)	29,022,973	29,022,973	...	...	18,762,875
...	2,992,000	...	(80,824)	2,911,176	2,911,176	...	...	2,636,394
...	583,000	...	(61)	582,939	582,939	...	...	703,962
...	979,000	...	4,653,370	5,632,370	5,441,304	191,066	...	5,198,967

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		Available for use in subsequent years
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
...	6,413,000	...	(5,104,380)	1,308,620	1,279,401	29,219	...
...	32,766,000	...	4,964,232	37,730,232	37,555,749	174,483	...
...	18,509,800	...	(18,509,800)	...	...	...	...
...	1,500,000	...	120,600	1,620,600	933,620	686,980	...
...	...	37,400,000	...	37,400,000	37,400,000	...	...
...	739,670,300	60,049,216	(18,015,498)	781,704,018	779,366,420	2,337,598	...
Information and knowledge management							
...	2,230,000	...	...	2,230,000	2,230,000	...	...
...	2,000,000	...	(2,000,000)	...	...	...	...
...	4,250,000	...	(1,221,000)	3,029,000	2,944,885	84,115	...
...	523,000	...	...	523,000	477,715	45,285	...
...	13,000,000	...	1,800,000	14,800,000	14,800,000	...	...
...	...	...	7,233,399	7,233,399	7,033,211	200,188	...
...
...	22,003,000	...	5,812,399	27,815,399	27,485,811	329,588	...
Departmental management and administration							
...	2,790,600	...	1,495,570	4,286,170	4,279,476	6,694	...
...	16,963,000	...	30,810,754	47,773,754	47,744,331	29,423	...
...

Contributions on behalf of, or to, Indians or Inuit

towards the cost of construction, extension or

renovation of hospitals and other health care

delivery facilities and institutions as well as of

hospital and health care equipment

Contribution towards the Aboriginal head start

on-reserve program

Capital contributions for non-departmental

health facilities for First Nations and

Inuit

Indian residential school mental health support

contribution program

Contribution to the Province of Ontario for the cons-

truction of the Meno-Ya-Win Health Centre

Information and knowledge management

Contribution to the Canadian Institute for Health

Information

Knowledge development and exchange program

Health policy research program

Contributions for First Nations and Inuit health promo-

tion and prevention projects and for developmental

projects to support First Nations and Inuit control of

health services

Contribution program to improve access to health

services for official language minority commu-

nities

Primary Health Care Transition Fund

Items not required for the current year

Departmental management and administration

Contributions for integrated Indian and Inuit community

based health care services

Contributions on behalf of, or to, Indians or Inuit towards

the cost of construction, extension or renovation of

hospitals and other health care delivery facilities and

institutions as well as of hospital and health care

equipment

Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health

...	...	35,000	35,000	...	...	150,000
...	19,753,600	...	32,341,324	52,094,924	52,058,807	45,736,171
...	1,211,103,900	50,873,378	25,163,432	1,287,140,710	1,279,435,352	1,198,103,086

Total—Contributions

Other transfer payments

Health promotion and protection

Payments to provinces and territories to improve access to health care and treatment services to persons infected with hepatitis C through the blood system

...	50,100,000	50,100,000	...	43,950,000
-----	------------	-----	-----	------------	-----	------------

Departmental Summary by Business Line

...	294,027,000	(1,351,514)	(15,190,953)	277,484,533	273,540,368	247,954,381
...	267,324,000	3,607,576	95,430,701	366,362,277	364,710,223	606,429,183
...	739,670,300	60,049,216	(18,015,498)	781,704,018	779,366,420	702,173,384
...	22,003,000	...	5,812,399	27,815,399	27,485,811	690,432,442
...	20,753,600	(302,000)	31,884,324	52,335,924	52,293,261	70,736,171
...	1,343,777,900	62,003,278	99,920,973	1,505,702,151	1,497,396,083	2,317,725,561

Canadian Institutes of Health Research

Grants

Creation and translation of new knowledge for improving health

Grants for research projects and personnel support

Canada graduate scholarships

Institute support grants

...	692,894,000	913,791	(154,500)	693,653,291	686,590,838	631,380,393
...	5,380,000	...	...	5,380,000	5,098,532	1,892,500
...	13,000,000	...	...	13,000,000	13,000,000	13,578,000
...	711,274,000	913,791	(154,500)	712,033,291	704,689,370	646,850,893

Total Program

...	2,055,051,900	62,917,069	99,766,473	2,217,735,442	2,202,085,453	2,964,576,454
-----	---------------	------------	------------	---------------	---------------	---------------

Total Ministry

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
Budgetary (respendable revenues)	\$	\$	\$
Health promotion and protection	61,407,000	51,291,366	49,466,048
First Nations and Inuit health	5,450,000	3,996,498	3,506,789
Departmental management and administration	682,000	519,946	517,476
Total Ministry— Budgetary	67,539,000	55,807,810	53,490,313

Revenues

Department	Current year	Previous year
Other revenues—	\$	\$
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	11,577,653	5,102,373
Refunds of capital expenditures	13,623	5,211
Refunds of transfer payments	7,810,729	12,741,625
Adjustments to prior year's payables	26,162,506	30,325,629
	45,564,511	48,174,838
Sales of goods and services—		
Rights and privileges		
Authority to sell drugs	3,922,043	3,770,157
Drug related fees	4,345,793	6,287,752
Medical devices	6,500,901	5,740,365
Pest management regulation revenues—Maintenance	4,124,229	4,437,146
Retention of royalties	42,500	29,803
Sundries	2,890,517	2,540,111
	21,825,983	22,805,334
Lease and use of public property	484,855	449,510
Services of a regulatory nature—		
Drug related fees	15,767,992	16,431,182
Pest management regulation revenues	2,021,472	3,746,249
Sundries	1,372,078	1,182,969
	19,161,542	21,360,400
Services of a non-regulatory nature—		
Hospital services	2,768,021	3,336,772
Health services	1,662,743	2,210,321
Dosimetry service	4,015,996	2,498,683
Employee assistance program	4,741,694	4,663,408
Inspections revenues	217,743	243,929
Drug related fees	1,287,780	955,516
Sundries	2,143,912	994,715
	16,837,889	14,903,344
Sales of goods and information products	190,280	40,835
Other fees and charges—		
Revenue from fines	2,570,002	3,054,489
Revenue from seized property	...	118
Interest on overdue accounts receivable	246,067	333,798
Other fees and charges	449,976	254,965
Sundries	3,778,837	2,672,025
	7,044,882	6,315,395
	65,545,431	65,874,818

	Current year		Previous year	
	\$	\$	\$	\$
Proceeds from the disposal of surplus Crown assets	221,335		219,399	
Miscellaneous revenues	60,362		50,000	
Total Department	111,391,639		114,319,055	
Canadian Institutes of Health Research				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds from previous years' awards	3,376,755		2,797,365	
Refunds from previous years' services to outside parties	69,320		17,269	
Adjustments to prior year's payables	496,205		224,257	
	3,942,280		3,038,891	
Proceeds from the disposal of surplus Crown assets	...		155	
Miscellaneous revenues	10,871		1,741	
Total Program	3,953,151		3,040,787	
Hazardous Materials Information Review Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	23,965		...	
Adjustments to prior year's payables	151,364		...	
	175,329		...	
Sales of goods and services—				
Other fees and charges	408,120		481,375	
Total Program	583,449		481,375	
Patented Medicine Prices Review Board				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,660		...	
Adjustments to prior year's payables	7,115		11,065	
	8,775		11,065	
Sales of goods and services—				
Other fees and charges	3,026,082		7,834,771	
Proceeds from the disposal of surplus Crown assets	1,287		...	
Total Program	3,036,144		7,845,836	
Ministry Summary				
Other revenues—				
Refunds of previous years' expenditures	49,690,895		51,224,794	
Sales of goods and services	68,979,633		74,190,964	
Proceeds from the disposal of surplus Crown assets	222,622		219,554	
Miscellaneous revenues	71,233		51,741	
Total Ministry	118,964,383		125,687,053⁽¹⁾	

⁽¹⁾ Amends reporting in previous year's Public Accounts.

SECTION 15

2004-2005

PUBLIC ACCOUNTS OF CANADA

Human Resources and Skills Development

Department

Canada Industrial Relations Board

Canada Mortgage and Housing
Corporation

Canadian Artists and Producers
Professional Relations Tribunal

Canadian Centre for Occupational
Health and Safety

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	15.2
Ministry summary	15.4
Programs by business line	15.7
Transfer payments	15.9
Details of spendable amounts	15.13
Revenues	15.14

Department

Objectives

The Department of Human Resources and Skills Development promotes a well-functioning labour market and lifelong learning systems.

Business Line Descriptions

Employment insurance benefits

Employment Insurance Benefits promote individual well being, economic stability and a flexible labour market by providing temporary income support to unemployed workers who qualify under the *Employment Insurance Act*. Employment Insurance encompasses a wide range of benefits to address the needs of workers and the labour market.

Employment programs

Employment programs contribute to creating a productive, adaptable and resilient labour force—where Canadians can participate fully in the labour market and utilize their skills to find and keep work—through a range of programs and services. These include Employment Benefits and Support Measures, the Youth Employment Strategy and the Aboriginal Human Resources Development Strategy and Aboriginal Skills and Employment Partnerships.

Workplace skills

Workplace Skills support the collaboration of partners (provinces/territories, employers, unions, sector councils, workers and learning institutions) to promote workplace-related learning and skills development. This business line is also responsible for facilitating the entry of skilled and temporary foreign workers and addressing issues of labour market integration including

recognition of foreign credentials. It also prepares and disseminates labour market information to ensure that Canadians can make well-informed choices.

Learning

This business line supports the Government of Canada's significant investments in skills and learning to enable Canadians to acquire and improve their skills over a lifetime. Programs include the Canada Student Loans Program, Canada Education Savings Grants, Literacy and Learning Initiatives and the Office of Learning Technologies.

Labour

The Labour Program promotes a fair, safe, healthy, stable, cooperative and productive work environment that strengthens employment relationships. This business line administers all aspects of the *Canada Labour Code* (Act) including industrial relations and collective bargaining, labour standards and occupational health and safety. It also works to promote international agreements on labour cooperation.

Homelessness

The National Homelessness Initiative encourages the building of social capital, models of cooperative governance and social infrastructure within communities to address issues of homelessness.

Policy, program and service delivery support

The in-person regional service delivery network provides direct service to clients for both the departments of Human Resources and Skills Development and Social Development. It also includes Policy and Communications support.

Canada Industrial Relations Board

Objectives

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Business Line Descriptions

Canada industrial relations board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canada Mortgage and Housing Corporation

Objectives

To improve housing choice and affordability for Canadians; to improve housing and living conditions for Canadians; to support market competitiveness, job creation and housing sector well-being; and to be a progressive and responsive organization.

Canadian Artists and Producers Professional Relations Tribunal

Objectives

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in the federal jurisdiction.

Business Line Descriptions

Canadian artists and producers professional relations tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of sectors appropriate for collective bargaining; the certification of artists' associations to represent specific sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objectives

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Business Line Descriptions

Canadian centre for occupational health and safety

The Canadian Centre for Occupational Health and Safety (CCOHS) is Canada's national institute which promotes the fundamental right of Canadians to a healthy and safe working environment. CCOHS is independent from other federal and provincial departments and maintains a tripartite (labour, business, and government) governing council to help insure that intelligible, unbiased information is delivered to Canadians and their workplaces. The delivery of this information is provided via a toll free telephone based inquiries service or on a fee-for-service basis using the latest print and electronic technology. Information is gathered from numerous Canadian and international health and safety institutions and thereby provides Canadians with the most comprehensive, current, and reliable information. This information is distributed across Canada and to more than 50 countries.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		
	Main Estimates	Supplementary Estimates			Lapsed or (overexpended)		Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	258,702,000	...	258,702,000	1			
...	...	...	...	1a			
...	...	22,930,675	22,930,675				
...	...	961,000	961,000				
...	258,702,000	22,930,675	282,593,675		251,315,000	31,278,675	279,552,100
...	719,887,000	...	719,887,000	5			
...	...	...	...	5a			
...	44,126,403	...	44,126,403				
...	...	35,000,000	35,000,000				
...	719,887,000	44,126,403	799,013,403		646,360,830	152,652,573	762,562,982
...	69,970	...	69,970	(S)			
...	...	(15,242)	54,728		54,728	...	...
...	69,970	(248)	69,722	(S)			
...	...	...	...	(S)	69,722	...	68,930
...	250,100,000	12,500,000	261,800,080		261,800,080	...	317,088,187
...	500,000	(300,000)	207,854		207,854	...	193,862
...	18,900,000	2,100,000	(45,107,626)		(24,107,626)	...	(28,043,278)
...	75,400,000	18,200,000	86,008,421		86,008,421	...	105,181,054
...	79,800,000	(5,100,000)	64,446,518		64,446,518	...	66,781,656
...	385,000,000	25,000,000	425,971,304		425,971,304	...	394,061,283
...	35,000	...	14,154		14,154	...	17,082

Department

Operating expenditures

Operating expenditures

Transfer from TB Vote 15⁽¹⁾

Total—Vote 1

Grants and contributions

Transfer of \$35,000,000 from Transport Vote 10

Transfer from Vote 10 (Transport)

Total—Vote 5

Minister of Human Resources and Skills

Development—Salary and motor

car allowance

Minister of Labour—Salary and motor car

allowance

Payments related to the direct financing arrangement

under the *Canada Student Financial Assistance*

Act

The provision of funds for interest payments to lending

institutions under the *Canada Student Loans Act*

The provision of funds for liabilities including liabilities

in the form of guaranteed loans under the *Canada**Student Loans Act*

The provision of funds for interest and other payments to

lending institutions and liabilities under the *Canada**Student Financial Assistance Act*

Canada study grants to qualifying full and part-time

students pursuant to the *Canada Student Financial**Assistance Act*

Grants to the trustees of Registered Education

Savings Plans (RESPs) for the benefit of

beneficiaries named under those RESPs,

pursuant to the Canada Education Savings

Grant regulations of the *Department of**Human Resources Development Act*

Supplementary retirement benefits—Annuities agents'

pensions

(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region

22,000	...	(21,181)	819	...	...	...	49,612
145,000	...	(29,703)	115,297	...	...	...	189,354
51,000,000	...	(5,861,721)	45,138,279	...	...	...	47,287,427
12,500,000	(12,500,000)	...	...	...	...	...	...
141,291,000	...	(22,880,584)	118,410,416	...	...	...	125,006,078
...	...	50,044	50,044	...	...	31,640	...
...	...	186,275	186,275	...	...	...	1,275
...	...	...	...	...	...	...	57,664
1,993,421,940	106,957,078	(40,405,655)	2,059,973,363	...	...	...	2,070,055,268
1,254,700,000	(17,600,000)	(21,403,093)	1,215,696,907	...	...	...	1,374,086,001

**Total Department—
Budgetary
Non budgetary**

Canada Industrial Relations Board

10	10,547,000	...	10,547,000	...	...	...	11,568,416
10a	...	...	1,225,596	...	...	...	1,365,963
...	...	68,000	68,000	...	...	...	...
...	10,547,000	1,225,596	11,840,596	...	...	...	...
...	1,673,000	...	1,340,322	...	...	...	...
...	...	371	371	...	...	371	...
...	12,220,000	1,225,596	13,181,289	...	...	...	12,934,379

Canada Mortgage and Housing Corporation ⁽²⁾

13b	...	1	2,222,209,000	...	...	...	2,091,820,816
...	...	...	2,222,209,000	...	...	...	2,091,820,816
...	1	2,222,209,000	2,222,209,001	...	...	...	...
...	1	2,222,209,000	2,222,209,001	...	...	...	...

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in					Available for use in subsequent years			
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
...	...	...	(190,200,000)	(190,200,000)		(190,181,234)	(18,766)	...	(219,090,872)
...	...	1	2,222,209,000	2,222,209,001		2,073,942,293	148,266,708	...	2,091,820,816
...	...	...	(190,200,000)	(190,200,000)		(190,181,234)	(18,766)	...	(219,090,872)
...	1,665,000	...	...	1,665,000	15	...	...	...	...
...	...	...	32,000	32,000		...	...	...	...
...	1,665,000	...	32,000	1,697,000	(S)	1,255,259	441,741	...	1,326,448
...	175,000	...	...	175,000		175,000	...	...	141,380
...	1,840,000	...	32,000	1,872,000		1,430,259	441,741	...	1,467,828
...	4,032,000	...	...	4,032,000	20	...	...	...	...
...	...	180,876	...	180,876	20a	...	...	...	...
...	...	...	60,360	60,360		...	...	...	...
...	...	...	156,000	156,000		...	...	...	...
...	4,032,000	180,876	216,360	4,429,236		4,369,207	60,029	...	4,018,412
...	...	...	...	...		...	...	...	25
...	4,032,000	180,876	216,360	4,429,236		4,369,207	60,029	...	4,018,437
...	2,011,513,940	108,363,551	2,181,787,398	4,301,664,889		3,968,191,487	333,441,391	32,011	4,180,296,728 ⁽²⁾⁽³⁾
...	1,254,700,000	(17,600,000)	(211,603,093)	1,025,496,907		1,025,515,673	(18,766)	...	1,154,995,129 ⁽²⁾⁽³⁾

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 15—Compensation adjustments.

During the year, Canada Mortgage and Housing Corporation was transferred from Environment.

During the year, Human Resources and Skills Development split up into Human Resources and Skills Development (Social Development) and Human Resources Development (Social Development).

During the year, Human Resources and Skills Development (Social Development) and Human Resources Development (Social Development) have been restated as follows: \$2,088,475,912 (budgetary) and \$1,374,086,001 (non-budgetary), Human Resources and Skills Development, and \$27,506,408,077 (budgetary), Human Resources Development (Social Development).

Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Employment insurance benefits	557,391,160	554,201,479	...	115,297	115,297	486,094,000	484,093,000	...	...	71,412,457	70,223,776	...	...	...	...	71,412,457	70,223,776	...
Employment programs	272,152,469	267,275,469	...	2,564,902,000	2,488,262,154	138,883,408	138,883,408	...	...	2,698,171,061	2,617,062,623	...	...	...	...	2,698,171,061	2,617,062,623	...
Workplace skills	57,242,969	57,027,969	...	79,653,360	59,786,865	49,897,000	49,897,000	...	...	86,999,329	67,125,834	...	...	...	...	86,999,329	67,125,834	...
Learning—																		
Budgetary	102,493,729	94,862,729	...	809,638,495	797,928,137	14,417,000	13,972,000	...	...	897,715,224	878,818,866	...	...	...	...	897,715,224	878,818,866	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	1,215,696,907	1,215,696,907	...	...	...	1,215,696,907	1,215,696,907	...
Labour	181,015,305	180,090,305	...	4,506,065	2,673,607	74,797,814	74,797,814	...	...	110,723,556	107,966,098	...	...	...	...	110,723,556	107,966,098	...
Homelessness	26,524,469	21,355,469	...	224,100,000	112,002,745	...	...	...	...	250,624,469	133,358,214	...	...	...	...	250,624,469	133,358,214	...
Policy, program and service delivery support	175,882,267	161,434,225	...	17,275,000	11,491,853	106,416,000	104,334,000	...	...	86,741,267	68,592,078	...	...	...	...	86,741,267	68,592,078	...
Employment benefits and support measures authorized under Part II of the <i>Employment Insurance Act</i>	...	...	...	(2,142,414,000)	(2,067,137,014)	...	...	...	...	(2,142,414,000)	(2,067,137,014)	...	...	...	...	(2,142,414,000)	(2,067,137,014)	...
Sub-total—																		
Budgetary	1,372,702,368	1,336,247,645	...	1,557,776,217	1,405,123,644	870,505,222	865,360,814	...	...	2,059,973,363	1,876,010,475	...	...	...	...	2,059,973,363	1,876,010,475	...
Non-budgetary	...	...	...	...	...	...	...	...	...	1,215,696,907	1,215,696,907	...	...	...	...	1,215,696,907	1,215,696,907	...
Revenues netted against expenditures	(870,505,222)	(865,360,814)	...	...	...	(870,505,222)	(865,360,814)	...	...	...	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	502,197,146	470,886,831	...	1,557,776,217	1,405,123,644	...	...	...	...	2,059,973,363	1,876,010,475	...	...	...	...	2,059,973,363	1,876,010,475	...
Non-budgetary	...	...	...	...	...	...	...	...	...	1,215,696,907	1,215,696,907	...	...	...	...	1,215,696,907	1,215,696,907	...
Canada Industrial Relations Board—																		
Budgetary	13,181,289	12,439,253	...	...	...	...	...	...	...	13,181,289	12,439,253	...	...	...	...	13,181,289	12,439,253	...
Canada Mortgage and Housing Corporation—																		
Budgetary	2,222,209,001	2,073,942,293	...	...	...	...	...	...	...	2,222,209,001	2,073,942,293	...	...	...	...	2,222,209,001	2,073,942,293	...
Non-budgetary	...	...	...	...	...	...	...	...	...	(190,200,000)	(190,181,234)	...	...	...	...	(190,200,000)	(190,181,234)	...
Canadian Artists and Producers Professional Relations Tribunal—																		
Budgetary	1,872,000	1,430,259	...	...	...	...	...	...	...	1,872,000	1,430,259	...	...	...	...	1,872,000	1,430,259	...

Programs by Business Line—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Canadian Centre for Occupational Health and Safety	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canadian Centre for Occupational Health and Safety	8,729,236	8,150,562	...	...	...	...	...	...	4,300,000	3,781,355	...	...	...	...	4,429,236	4,369,207	...	...
Revenues netted against expenditures	(4,300,000)	(3,781,355)	...	...	...	...	...	...	(4,300,000)	(3,781,355)	...	...	...	...	...	...	...	...
Total Program—Budgetary	4,429,236	4,369,207	...	...	...	...	...	...	...	...	...	...	...	...	4,429,236	4,369,207	...	...
Total Ministry—Budgetary	2,743,888,672	2,563,067,843	...	...	...	...	1,557,776,217	1,405,123,644	...	...	...	...	...	...	4,301,664,889	3,968,191,487	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	1,025,496,907	1,025,515,673	1,025,496,907	1,025,515,673	...	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Available for use in subsequent years
	\$	\$	\$	\$	\$	\$	\$
...	145,000	...	(29,703)	115,297	...	...	189,354
...	1,000,000	...	...	90,850	909,150	...	131,610
...	...	...	300,000	191,124	108,876	...	89,000
...	...	...	...	...	...	...	93,515,979
...	1,000,000	...	300,000	281,974	1,018,026	...	93,736,589
...	300,000	...	(300,000)	...	...	...	...
...	28,400,000	...	(1,856,193)	26,425,021	118,786	...	27,962,644
...	385,000,000	25,000,000	15,971,304	425,971,304	...	...	394,061,283
...	79,800,000	(5,100,000)	(10,253,482)	64,446,518	...	...	66,781,656
...	22,000	...	(21,181)	819	...	...	49,612
...	493,222,000	19,900,000	3,840,448	516,843,662	118,786	...	488,855,195

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
\$	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
Labour								
...	7,000	...	...	7,000	7,000	...	...	7,000
...	19,000	...	...	19,000	19,000	...	...	19,000
...	15,000	...	...	15,000	15,000	...	...	15,000
...	12,000	...	...	12,000	12,000	...	...	9,720
...	5,000	...	(1,935)	3,065	3,065	...	...	4,065
...	...	...	1,000,000	1,000,000	852,250	147,750	...	...
...	...	...	900,000	900,000	653,910	246,090	...	75,000
...	58,000	...	1,898,065	1,956,065	1,562,225	393,840	...	129,785
Homelessness								
Grants to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other Aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to carry out research on homelessness to help communities better understand and more effectively address homelessness issues								
...	1,150,000	...	...	1,150,000	600,099	549,901	...	175,418
...	495,875,000	19,900,000	5,708,810	521,483,810	519,403,257	2,080,553	...	583,086,341
Contributions								
Employment programs								
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market								
...	498,579,000	27,500,000	(26,235,000)	499,844,000	470,194,272	29,649,728	...	486,479,924
...	...	8,000,000	(600,000)	7,400,000	7,003,387	396,613	...	...
...	498,579,000	35,500,000	(26,835,000)	507,244,000	477,197,659	30,046,341	...	486,479,924

Workplace skills

Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market

...	17,955,000	...	(300,000)	17,655,000	15,396,900	2,258,100	...	13,999,614
...	...	7,727,000	(2,234,640)	5,492,360	1,400,904	4,091,456	...	...
...	17,955,000	7,727,000	(2,534,640)	23,147,360	16,797,804	6,349,556	...	13,999,614

Learning

Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market

...	500,000	...	5,860,000	6,360,000	5,706,633	653,367	...	...
...	157,200,000	36,300,000	12,617,162	206,117,162	206,117,162	...	...	266,308,177
...	500,000	(300,000)	7,854	207,854	207,854	...	...	193,862
...	18,900,000	2,100,000	(45,107,626)	(24,107,626)	(24,107,626)	...	...	(28,043,278)
...	75,400,000	18,200,000	(7,591,579)	86,008,421	86,008,421	...	...	105,181,054

(S) Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*

(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*

(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*

(S) The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*

Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy

Items not required for the current year

...	...	899,403	2,890,833	3,790,236	3,720,923	69,313	...	1,924,809
...	252,500,000	57,199,403	(31,323,356)	278,376,047	277,653,367	722,680	...	5,202,306
...	...	...	...	...	...	...	...	350,766,930

Labour

Labour-management partnerships program

Labour Commission

Contributions to Canadian business, labour and not-for-profit organizations for social dialogue and Canadian-based cooperative activities related to Canada's international labour initiatives

...	1,600,000	...	...	1,600,000	701,005	898,995	...	1,044,645
...	2,200,000	...	(2,200,000)	...	...	...	...	788,040
...	...	...	300,000	300,000	...	300,000	...	...
...	3,800,000	...	(1,900,000)	1,900,000	701,005	1,198,995	...	1,832,685

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments and	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	167,950,000	20,000,000	187,950,000	95,813,736	92,136,264	...	10,064,976
...	...	35,000,000	35,000,000	15,588,910	19,411,090	...	...
...	...	...	...	...	...	...	119,626,780
...	167,950,000	55,000,000	222,950,000	111,402,646	111,547,354	...	129,691,756
Homelessness							
Contributions to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other Aboriginal organizations, public health and educational institutions, régies regionales, for-profit enterprises, research organizations and research institutes to support activities to help alleviate and prevent homelessness across Canada and to carry out research on homelessness to help communities better understand and more effectively address homelessness issues							
Toronto Waterfront Revitalization Initiative							
Items not required for the current year							
Policy, program and service delivery support							
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market							
...	200,000	2,475,000	2,675,000	1,967,906	707,094	...	1,431,517
...	940,984,000	100,426,403	1,036,292,407	885,720,387	150,572,020	...	984,202,426
Total—Contributions							
Ministry Summary by Business Line							
...	145,000	(29,703)	115,297	115,297	...	...	189,354
...	499,579,000	(26,535,000)	508,544,000	477,479,633	31,064,367	...	580,216,513
...	18,255,000	(2,834,640)	23,147,360	16,797,804	6,349,556	...	13,999,614
...	748,722,000	(27,482,908)	795,338,495	794,497,029	841,466	...	839,622,125
...	3,858,000	(1,935)	3,856,065	2,263,230	1,592,835	...	1,962,470
...	169,100,000	55,000,000	224,100,000	112,002,745	112,097,255	...	129,867,174
...	200,000	2,475,000	2,675,000	1,967,906	707,094	...	1,431,517
...	1,436,859,000	590,814	1,557,776,217	1,405,123,644	152,652,573	...	1,567,288,767 ⁽¹⁾
Total Ministry							

(S) Statutory transfer payment.

(1) During the year, Human Resources Development split up in two separate ministry: Human Resources and Skills Development and Human Resources Development (Social Development). Therefore, the previous year's amounts have been restated as follows: \$1,567,288,767, Human Resources and Skills Development, and \$27,144,398,216, Human Resources Development (Social Development).

Details of Spendable Amounts

	Authorities available for use in the current year			Authorities used in the previous year		
	\$	\$	\$	\$	\$	\$
Department						
Budgetary (respendable revenues)						
Employment insurance benefits Recoverable expenditures from the Employment Insurance Account	486,094,000	484,093,000		452,875,000		
Employment programs Recoverable expenditures from the Employment Insurance Account	138,883,408	138,475,000		120,899,000		
Workplace skills Recoverable expenditures from the Employment Insurance Account	49,897,000	49,689,000		36,708,000		
Learning Recoverable expenditures from the Employment Insurance Account	14,417,000	13,972,000		14,630,000		
Labour Amounts recoverable from Crown agencies and other government departments regarding payments of injury compensation benefits	74,797,814	74,797,814		73,670,303		
Policy, program and service delivery support Recoverable expenditures from the Employment Insurance Account Recoverable expenditures on behalf of the Canada Pension Plan	99,233,000 7,183,000 106,416,000	98,998,000 5,336,000 104,334,000		164,858,859 10,091,000 174,949,859		
Total Department— Budgetary	870,505,222	865,360,814		873,732,162		

Canadian Centre for Occupational Health and Safety

Budgetary (respendable revenues)	4,300,000	3,781,355	3,787,392
Total Program—Budgetary	4,300,000	3,781,355	3,787,392
Total Ministry—Budgetary	874,805,222	869,142,169	877,519,554⁽¹⁾

(1) During the year, Human Resources Development split up in two separate ministry: Human Resources and Skills Development and Human Resources Development (Social Development). Therefore, the previous year's amounts have been restated as follows: \$875,519,994, Human Resources and Skills Development, and \$804,777,000, Human Resources Development (Social Development).

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Return on investments—				
Cash and accounts receivable—	565,746	51,532	2,285	4,323
Interest on bank deposits			401	(10,324)
Other accounts—				
Interest on Canada student loans	275,151,625	230,262,016	2,686	(6,001)
	275,717,371	230,313,548		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,653,243	10,056,336	884	1,233
Adjustments to prior year's payables	7,533,162	4,899,005	371	...
	9,186,405	14,955,341	3,941	(4,768)
Total Program				
Canada Mortgage and Housing Corporation ⁽¹⁾				
Other revenues—				
Return on investments—				
Loans, investments and advances—				
Canada Mortgage and Housing Corporation—Interest	2,078,215	1,946,867	463,995,742	481,586,111
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	50,044	...	2,244,969	...
	78,910	95,981		
Miscellaneous revenues—				
Crown housing	83,801,116	78,583,115	15,230,373	24,772,000
Recovery employee benefit costs—	1,465,700	1,057,268	6,495,551	3,933,941
Employment insurance			2,517,427	2,734,200
Canada Pension Plan				
Other services of a non-regulatory nature	...	1,306		
Interest on accounts receivable	137,386	185,363		
Employment Insurance Act fines	865,959	553,184		
Canada Labour Code (Act) fines and penalties	201,500	40,000		
Canada Student Loans Act fines	...	100		
Miscellaneous revenue from payroll deductions—				
Annuities account—Actuarial surplus	261,044	2,531,818	24,243,351	31,440,141
Legal cost	489,046	522,874		
Accounts receivable small credit balances	34,449	...		
Sundries	14,913	1,246	7	...
	87,350,023	83,572,255	7	...
Total Department	374,382,058	330,788,011		
Canadian Centre for Occupational Health and Safety				
Other revenues—				
Sales of goods and services—				
Sales of goods and information products			3,762,613	3,857,919
Other fees and charges—				
Deferred revenues			(12,753)	(22,082)
			3,749,860	3,835,837
Total Program				

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Other revenues—		
Return on investments	739,713,113	711,899,659
Refunds of previous years' expenditures	11,434,067	14,949,340
Sales of goods and services	5,828,959	5,783,937
Proceeds from the disposal of surplus Crown assets	50,415	...
Miscellaneous revenues	111,593,374	115,012,396
Total Ministry	868,619,928	847,645,332

(1) During the year, Canada Mortgage and Housing Corporation was transferred from Environment. Therefore, the previous year's amounts have been restated by \$513,026,252.

(2) Amendments reporting in previous year's Public Accounts.
 (3) During the year, Human Resources Development split up in two separate ministry: Human Resources and Skills Development and Human Resources Development (Social Development). Therefore, the previous year's amounts have been restated as follows: \$334,919,080, Human Resources and Skills Development, and \$83,361,174, Human Resources Development (Social Development).

SECTION 16

2004-2005

PUBLIC ACCOUNTS OF CANADA

Human Resources Development (Social Development)

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions . . .	16.2
Ministry summary	16.4
Programs by business line	16.5
Transfer payments	16.6
Details of spendable amounts	16.8
Revenues	16.8

Department

Objectives

The objective of Human Resources Development (Social Development) is to help Government achieve its goal of securing and strengthening Canada's social foundations, respecting federal, provincial and territorial jurisdictions.

Business Line Descriptions

Social development policy

The development of policies and programs to promote the social well-being of Canadians through:

- knowledge development and dissemination on social policy issues and trends;
- strategic policy planning and strategic policy development, and evaluation; and
- the development, maintenance and improvement of relationships with federal/provincial/territorial/voluntary sector, not-for-profit partners, and the co-ordination of international affairs.

Strategic and Corporate Communications advice and guidance which enables the department to achieve corporate and business line objectives.

Income security programs

This business line encompasses two major income security programs, the Canada Pension Plan (CPP) and Old Age Security (OAS).

- CPP benefits include retirement pensions, disability benefits, children's benefits, and survivor benefits. OAS benefits include the basic OAS pension, the

Guaranteed Income Supplement (GIS), the Allowance and the Allowance for the Survivor.

- The business line also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise the social security rights they acquired in both countries, to the greatest extent possible.
- The administration of the CPP disability program comprises the adjudication of initial applications and one level of administrative appeal, the reassessment of ongoing eligibility and co-ordination of vocational rehabilitation.

- The Review Tribunal and Pension Appeals Board provide the second and third levels of appeal and operate at arm's length from the department.

To enhance program administration, Income Security Programs will assist Canadians to better understand public pensions in the context of the overall retirement income system and how they can take action to achieve their retirement goals. This includes providing information to CPP contributors on their accounts and working with our partners in the Canadian retirement income system, including provincial governments and non-governmental organizations.

Social partnerships

This business line strives to address the social well-being of Canadians by:

- Providing support to families with children through specific initiatives such as the National Child Benefit, the Early Childhood Development Agreement and the Multilateral Framework on Early Learning and Child Care with provincial and territorial governments.

- Increasing community, private and voluntary sector capacity to promote the inclusion and participation of all citizens. Specific program responsibilities include the Social Development Partnerships Program and the Voluntary Sector Initiative.
- Promoting transition to, attachment to and reintegration into the labour market for persons with disabilities as well as their equitable participation in learning and communities. Specific program responsibilities include the Opportunities Fund and the Multilateral Framework for Labour Market Agreements for Persons with Disabilities.

Benefits and service delivery

This business line includes:

- the management and operation of Systems activities supporting the delivery of services and benefits to our clients;
- program advice and guidance through policy and procedure development that supports joint delivery of business lines at the local, regional and national levels;
- direct client services by phone, by internet and by mail in an integrated service delivery network for Social Development and other departments;
- issuance of Social Insurance Numbers, administration of the Social Insurance Registry, and the assurance of integrity of client identity and benefit expenditures; and
- national leadership of modernization and coordination of service delivery principles and projects.

This business line includes:

- departmental executive is responsible for advice to Ministers, and the overall management of the Department including governance and integrated management processes;
- Financial and Administrative Services provides administrative and financial services to support departmental clients in the achievement of their business line objectives, consistent with overall government policies; and
- Human Resources provides human resources management strategies, policies and programs to help managers meet the business objectives through their people, consistent with overall government policies.

16.4 HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
...	265,565,000	...	...	265,565,000	1	Operating expenditures	...	...
...	...	5,314,013	...	5,314,013	1a	Transfer of \$1,014,000 from Canadian Heritage Vote 1	...	...
...	...	38,508,146	...	38,508,146	1b	Transfer of \$225,000 from Human Resources Development (Social Development) Vote 5	...	...
...	...	225,000	...	225,000		Transfer from: Vote 5	...	...
...	...	1,014,000	...	1,014,000		Vote 1 (Canadian Heritage)	...	...
...	...	2,000,000	...	2,000,000		TB Vote 5 ⁽¹⁾	
...	...	876,000	...	876,000		TB Vote 15 ⁽¹⁾	
...	265,565,000	43,822,159	4,115,000	313,502,159		Total—Vote 1	293,320,606	20,181,553	
...	241,456,000	...	...	241,456,000	5	Grants and contributions	...	...
...	35,789,788	...	...	35,789,788	5a	Transfer of \$1,400,000 from Canadian Heritage Vote 1	...	...
...	...	1,400,000	...	1,400,000		Transfer from Vote 1 (Canadian Heritage)	...	...
...	...	(225,000)	...	(225,000)		Transfer to Vote 1	...	...
...	241,456,000	35,789,788	1,175,000	278,420,788		Total—Vote 5	270,036,941	8,383,847	
...	69,970	...	2,001	71,971	(S)	Minister of Human Resources Development—Salary and motor car allowance	71,971	...	
...	21,553,000,000	(168,000,000)	(20,957,713)	21,364,042,287	(S)	Old Age Security payments (<i>Old Age Security Act</i>)	21,364,042,287 ⁽²⁾	...	
...	5,949,000,000	39,000,000	50,155,037	6,038,155,037	(S)	Guaranteed Income Supplement payments (<i>Old Age Security Act</i>)	6,038,155,037 ⁽²⁾	...	
...	438,000,000	(9,000,000)	39,783,309	468,783,309	(S)	Allowance payments (<i>Old Age Security Act</i>)	468,783,309 ⁽²⁾	...	
...	106,870,000	...	3,810,456	110,680,456	(S)	Contributions to employee benefit plans	110,680,456	...	
...	...	18,600,000	(3,822,835)	14,777,165	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	14,777,165	...	
167,558	...	...	173,803	341,361	(S)	Spending of proceeds from the disposal of surplus Crown assets	100,148	243,289
...	...	...	1,504	1,504	(S)	Refunds of amounts credited to revenues in previous years	1,504	...
...	...	...	...	...		Total Ministry—Budgetary	28,559,969,424	28,567,653
167,558	28,553,960,970	(39,788,053)	74,435,562	28,588,776,037			28,559,969,424	27,506,408,077 ⁽³⁾	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

(3) During the year, Human Resources Development split up in two separate ministry: Human Resources and Skills Development and Human Resources Development (Social Development).

been restated as follows: \$2,088,479,912 (budgetary), and \$1,374,086,001 (non-budgetary), Human Resources and Skills Development, and \$27,506,408,077 (budgetary), Human Resources Development (Social Development).

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social development policy	53,478,528	52,176,528	...	...	...	...	4,901,000	4,901,000	...	48,577,528	47,275,528	
Income security programs	160,780,722	146,693,671	...	...	27,875,980,633	27,875,978,548	98,583,087	87,438,000	...	27,938,178,268	27,935,234,219	
Social partnerships	16,281,235	16,168,235	...	...	273,420,788	265,039,026	...	...	...	289,702,023	281,207,261	
Benefits and service delivery	554,415,322	545,945,733	...	...	...	...	389,628,000	389,228,000	...	164,787,322	156,717,733	
Corporate services	447,996,896	438,759,683	...	...	...	...	300,466,000	299,225,000	...	147,530,896	139,534,683	
Sub-total—	1,232,952,703	1,199,743,850	...	...	28,149,401,421	28,141,017,574	793,578,087	780,792,000	...	28,588,776,037	28,559,969,424	
Revenues netted against expenditures	(793,578,087)	(780,792,000)	...	...	...	...	(793,578,087)	(780,792,000)	...	...	...
Total Ministry—	439,374,616	418,951,850	...	...	28,149,401,421	28,141,017,574	...	...	...	28,588,776,037	28,559,969,424	
Budgetary												

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Used in the current year		Available for use in subsequent years	
	\$	\$	\$	\$	\$	\$	\$	\$
...	21,553,000,000	(168,000,000)	(20,957,713)	21,364,042,287	21,364,042,287 ⁽¹⁾	20,696,767,997 ⁽¹⁾
...	5,949,000,000	39,000,000	50,155,037	6,038,155,037	6,038,155,037 ⁽¹⁾	5,792,021,255 ⁽¹⁾
...	438,000,000	(9,000,000)	39,783,309	468,783,309	468,783,309 ⁽¹⁾	413,626,604 ⁽¹⁾
...	...	5,000,000	...	5,000,000	4,997,915	2,085	...	...
...	27,940,000,000	(133,000,000)	68,980,633	27,875,980,633	27,875,978,548	2,085	...	26,902,415,856
Grants								
Income security programs								
(S) Old Age Security payments								
(S) Guaranteed Income Supplement payments								
(S) Allowance payments								
Payments to community organizations and other eligible recipients for delivery of the New horizons for senior program								
Social partnerships								
Grants to non-profit organizations for activities eligible for support through the Social development partnerships program								
...	13,596,000	489,788	(4,432,554)	9,653,234	9,652,909	325	...	7,044,894
...	27,953,596,000	(132,510,212)	64,548,079	27,885,633,867	27,885,631,457	2,410	...	26,909,460,750
Contributions								
Social partnerships								
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work or business experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the social development of Canadians and other participants in Canadian life								
...	35,860,000	300,000	9,355,554	45,515,554	43,634,507	1,881,047	...	45,778,466
Other transfer payments								
Social partnerships								
Payments to provinces and territories under the multilateral framework for labour market agreements for persons with disabilities								
...	192,000,000	30,000,000	(3,748,000)	218,252,000	211,751,610	6,500,390	...	189,159,000
...	192,000,000	30,000,000	(3,748,000)	218,252,000	211,751,610	6,500,390	...	189,159,000

Ministry Summary by Business Line			
...	27,940,000,000	(133,000,000)	68,980,633
...	205,596,000	30,485,788	(8,180,554)
...	28,145,596,000	(102,510,212)	60,800,079
			28,103,885,867
			28,097,383,067
			6,502,800
			27,098,619,750

(S) Statutory transfer payment.
 (1) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.
 (2) During the year, Human Resources Development and Skills Development and Human Resources Development (Social Development). Therefore, the previous year's amounts have been restated as follows: \$1,567,288,767; Human Resources and Skills Development, and \$27,144,398,216; Human Resources Development (Social Development).

Details of Spendable Amounts

	\$	\$	\$
Budgetary (spendable revenues)			
Social development policy			
Recoverable expenditures from the Employment Insurance Account	4,184,000	4,184,000	2,424,000
Recoverable expenditures on behalf of the Canada Pension Plan	717,000	717,000	20,871,000
	4,901,000	4,901,000	23,295,000
Income security programs			
Recoverable expenditures on behalf of the Canada Pension Plan	98,583,087	87,438,000	161,770,000
	...	...	217,000
Social partnerships			
Recoverable expenditures from the Employment Insurance Account			
Benefits and service delivery			
Recoverable expenditures from the Employment Insurance Account	292,305,000	291,905,000	289,770,000
Recoverable expenditures on behalf of the Canada Pension Plan	97,323,000	97,323,000	49,947,000
	389,628,000	389,228,000	339,717,000
Corporate services			
Recoverable expenditures from the Employment Insurance Account	265,792,000	264,551,000	251,465,000
Recoverable expenditures on behalf of the Canada Pension Plan	34,674,000	34,674,000	28,313,000
	300,466,000	299,225,000	279,778,000
Total Ministry—Budgetary	793,578,087	780,792,000	804,777,000⁽¹⁾

(1) During the year, Human Resources Development split up in two separate ministry: Human Resources and Skills Development and Human Resources Development (Social Development). Therefore, the previous year's amounts have been restated as follows: \$877,519,554, Human Resources and Skills Development, and \$804,777,000, Human Resources Development (Social Development).

Revenues

	Current year \$	Previous year \$
Other revenues—		
Return on investments—		
Cash and accounts receivable—		
Interest on bank deposits	13,377	16,820
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	1,108,341	652,041
	1,820,918	1,654,382
	2,929,259	2,306,423
Sales of goods and services—		
Services of a non-regulatory nature	137,301	139,420
Other fees and charges—		
Access to information	4,744	3,455
	142,045	142,875
Proceeds from the disposal of surplus Crown assets—		
Proceeds from the disposal of capital assets	67,729	126,408
Proceeds from the disposal of surplus Crown assets	106,074	132,580
	173,803	258,988
Miscellaneous revenues—		
Rights and privileges	...	153
Crown housing	9,365	...
Recovery employee benefit costs—		
Employment insurance	52,298,000	54,158,633
Canada Pension Plan	43,109,218	27,517,545
Other services of a non-regulatory nature	...	1,894
Interest on accounts receivable	6,523	...
Canada Pension Plan fines	2,800	26,000
Miscellaneous revenue from payroll deductions—		
Parking fees	25,864	23,758
Legal cost	61,320	64,625
Accounts receivable small credit balances	486	411,533
Gain on foreign currency	211	5
Sundries	24,164	431,922
Gifts to the Crown	500	...
	95,538,451	82,636,068
Total Ministry	98,796,935	85,361,174⁽¹⁾

(1) During the year, Human Resources Development split up in two separate ministry: Human Resources and Skills Development and Human Resources Development (Social Development). Therefore, the previous year's amounts have been restated as follows: \$334,619,080, Human Resources and Skills Development, and \$85,361,174, Human Resources Development (Social Development).

SECTION 17

2004-2005

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Polar Commission

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions....	17.2
Ministry summary	17.3
Programs by business line	17.6
Transfer payments	17.7
Details of respendable amounts	17.12
Revenues	17.12

memberships, as well as to build the capacity to form effective partnerships with federal governments and the private sector in order to participate effectively in federal interlocator-led interdepartmental and inter-governmental initiatives.

Canadian Polar Commission

Objectives

To promote the development and dissemination of knowledge in respect of the polar regions.

Business Line Descriptions

Canadian Polar Commission

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; help establish a polar information network as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Northern affairs

Working in collaboration with its partners (i.e. First Nations, Inuit, Northerners, other government departments, provinces, territories) and consistent with the principles of sustainable development, this business line provides for the development and implementation of policies and programs related to the political, economic and social development of Canada's North. It manages the relationship between Canada and the Governments of the Yukon, Northwest Territories and Nunavut, negotiates and implements natural resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. It also provides for the management of the North's natural resources in the Northwest Territories and Nunavut and throughout the Arctic offshore as well as the protection and enhancement of the Arctic environment, both nationally and internationally. It supports improved food security and human health, fosters circumpolar cooperation and promotes climate change initiatives and science and technology related programs.

Departmental management and administration

Provides policy direction, litigation and risk management and administrative support to the department through practices of modern comptrollership, ensuring accountabilities for results and the promotion of organizational learning. Ensures sound policy and programs; effective and respectful workforce ("people"); citizen focussed service; and sound frameworks for risk management, stewardship and accountability.

Office of the federal interlocator

Provide capacity support to Métis, non-status Indians and urban aboriginal Canadians at the national, provincial, regional and urban level to help develop organizational capacity and accountability to their

Department

Objectives

Working together to make Canada a better place for First Nations, Inuit and Northerners.

Business Line Descriptions

Indian and Inuit affairs

Working in collaboration with its partners (i.e. First Nations, Inuit, Northerners, and other government departments, provinces, territories) provides for the development and implementation of policies and programs related to the social, human, natural, physical and economic capital of First Nations and Inuit people, families and communities; fulfils Canada's constitutional, statutory and treaty obligations and responsibilities to First Nations and Inuit people; settles accepted comprehensive and specific claims; provides assistance and guidance to First Nations and Inuit people on issues relating to environment, lands and natural resources; and promotes increased self reliance. This business line also provides for the modernization of governance structures; strengthened local, regional and national governance institutions, the evolution of self governing capacity and fostering good governance and effective institutions through legislative initiatives, negotiation and implementation of agreements along a continuum to self government, and through mechanisms to reconcile and resolve differences. In partnership with First Nations, Inuit and others, promotes access to reasonably comparable social, education services in line with standards enjoyed by Canadians in like circumstances; provides economic development opportunities and supports economic development strategies and community plans, and invests in programs for community business development, housing and infrastructure.

Ministry Summary

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	537,665,000	...	...	537,665,000	1				
...	...	71,313,844	...	71,313,844	1a				
...	...	4,804,000	...	4,804,000					
...	...	(17,999,999)	...	(17,999,999)					
...	537,665,000	71,313,844	(13,195,999)	595,782,845		547,084,182	48,698,663	...	571,942,787
...	17,302,000	...	...	17,302,000	5	4,973,262	12,328,738	...	6,485,692
...	...	...	...	...	6b				
...	...	1	...	...			
...	...	17,999,999	...	17,999,999					
...	...	...	17,999,999	18,000,000		17,489,185	510,815	...	...
...	4,970,145,900	...	...	4,970,145,900	10				
...	...	11,066,722	...	11,066,722	10a				
...	...	1	...	1	10b				
...	4,970,145,900	11,066,723	...	4,981,212,623		4,770,926,881	210,285,742	...	4,649,459,813
...	27,600,000	...	...	27,600,000	15				
...	...	9,400,000	...	9,400,000	15a				
...	27,600,000	9,400,000	...	37,000,000		36,482,581	517,419	...	33,542,046
...	...	2,587,674	...	2,587,674	26a				
...	...	3,229,734	...	3,229,734					
...	...	2,587,674	3,229,734	5,817,408		3,652,511	2,164,897	...	...
...	...	9,500,000	...	9,500,000	27a				
...	...	1	...	1					
...	...	...	11,447,533	11,447,533	27b				
...	...	9,500,001	11,447,533	20,947,534		16,670,722	4,276,812	...	...

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	...	...	28a	Indian Specific Claims Commission—Program expenditures—Transfer of \$5,143,936 from Privy Council Vote 1	...	...	...
...	...	...	1	5,143,936	1	Transfer from Vote 1 (Privy Council)	4,550,683	593,254	...
...	...	...	1	5,143,936		Total—Vote 28a	...	...	...
...	69,970	...	2,001	71,971	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	71,971	...	68,930
...	15,000	...	(15,000)	...	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	...	...	...
...	2,000,000	...	(478,479)	1,521,521	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	1,521,521	...	1,113,883
...	1,400,000	...	59,967	1,459,967	(S)	Indian Annuities Treaty payments(<i>Indian Act</i>)	1,459,967	...	1,853,474
...	148,558,000	...	(4,493,326)	144,064,674	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	144,064,674	...	143,075,783
...	1,472,000	...	3,566,150	5,038,150	(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	5,038,150	...	2,583,562
...	54,535,000	...	(10,977,228)	43,557,772	(S)	Contributions to employee benefit plans	43,557,772	...	43,820,117
...	...	...	60,186	60,186	(S)	Contributions to employee benefit plans—Office of the Federal Interlocutor for Métis and non-status Indians	60,186	...	...
32,006,027	...	...	...	32,006,027	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit \$60,000,000)	145,990	31,860,037	153,654
...	...	...	2,400,146	2,400,146	(S)	Court awards	2,400,146	...	2,500,598
...	...	...	1,190,888	1,190,888	(S)	Refunds of amounts credited to revenues in previous years	1,190,888	...	2,680,361
135,926	...	...	95,213	231,139	(S)	Spending of proceeds from the disposal of surplus Crown assets	108,797	27,129	61,279
...	...	...	...	...		Appropriations not required for the current year	...	...	125,986
32,141,953	5,760,762,870	103,868,244	16,035,721	5,912,808,788		Total budgetary	5,601,450,069	279,403,469	31,955,250
									5,459,467,965

L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> . Limit \$48,550,835 (Net)	48,463,715	...	...	48,463,715	...	...	(17,620)	23,111,725	14,991,275	...	48,481,335	(13,314)
L20	Loans to native claimants (Gross)	...	...	...	...	...	...	...	...	...	...	...	36,023,311
L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission Process (Gross)	...	...	...	...	...	...	...	...	...	...	...	...
L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the <i>National Housing Act</i> and <i>Appropriation Act No. 3, 1975</i> . Limit \$320,000 (Gross)	35,500,000	...	...	...	...	...	...	28,750,708	6,749,292	...	...	27,602,704
L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> and last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> . Limit \$6,653,697 (Net)	305,503	...	...	...	...	...	...	...	...	...	305,503	...
L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000 (<i>Appropriation Act No. 4, 1969</i>) (Net)	6,550,860	...	...	...	...	...	...	...	...	...	6,550,860	...
	Total non-budgetary	60,320,078	73,603,000	...	...	...	133,923,078	...	51,844,813	21,740,567	60,337,698	63,612,701	...
	Total Department—												
	Budgetary	32,141,953	5,760,762,870	103,868,244	16,035,721	...	5,912,808,788	...	5,601,450,069	279,403,469	31,955,250	5,459,467,965	...
	Non-budgetary	60,320,078	73,603,000	...	...	...	133,923,078	...	51,844,813	21,740,567	60,337,698	63,612,701	...
	Canadian Polar Commission												
30	Program expenditures	...	899,000	...	...	...	899,000	...	...	...	...	...	...
30a	Program expenditures	...	23,869	...	9,000	...	23,869	...	...	...	...	...	...
	Transfer from TB Vote 15 ⁽¹⁾	9,000	...	...	...	...	...	...
(S)	Total—Vote 30	...	899,000	23,869	9,000	...	931,869	...	911,935	19,934	...	908,641	...
	Contributions to employee benefit plans	...	74,000	...	(8,894)	...	65,106	...	65,106	...	...	63,213	...
	Total Program—Budgetary	...	973,000	23,869	106	...	996,975	...	977,041	19,934	...	971,854	...
	Total Ministry—												
	Budgetary	32,141,953	5,761,735,870	103,892,113	16,035,827	...	5,913,805,763	...	5,602,427,110	279,423,403	31,955,250	5,460,439,819 ⁽²⁾	...
	Non-budgetary	60,320,078	73,603,000	...	...	...	133,923,078	...	51,844,813	21,740,567	60,337,698	63,612,701 ⁽²⁾	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 15—Compensation adjustments.
(2) During the year, the 3 programs have been amalgamated. Amends reporting in previous year's Public Accounts.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Indian and Inuit affairs—																		
Budgetary	430,001,787	352,584,290	17,302,000	4,973,262	5,019,690,969	4,811,228,297	...	...	...	...	...	...	...	...	...	5,466,994,756	5,168,785,849	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	133,923,078	133,923,078	...
Northern affairs	182,000,000	179,626,023	...	...	106,588,295	105,223,225	...	...	...	...	...	...	...	...	...	288,588,295	284,849,248	...
Departmental management and administration	124,858,858	122,425,839	...	...	458,000	458,000	...	...	...	...	...	...	...	...	...	125,316,858	122,883,839	...
Office of the federal interlocutor	5,817,408	3,709,728	...	...	20,947,534	16,670,722	...	...	...	...	...	...	...	...	...	26,764,942	20,380,450	...
Indian specific claims commission	5,143,937	4,550,683	...	...	...	...	...	...	...	...	...	...	...	...	...	5,143,937	4,550,683	...
Total Department—	747,821,990	662,896,563	17,302,000	4,973,262	5,147,684,798	4,933,580,244	...	...	...	...	...	...	...	...	...	5,912,808,788	5,601,450,069	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	133,923,078	133,923,078	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	51,844,813	51,844,813	...
Canadian Polar Commission—																		
Budgetary	986,975	967,041	...	...	10,000	10,000	...	...	...	...	...	...	...	...	...	996,975	977,041	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Ministry—	748,808,965	663,863,604	17,302,000	4,973,262	5,147,694,798	4,933,590,244	...	...	...	...	...	...	...	...	...	5,913,805,763	5,602,427,110	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	133,923,078	133,923,078	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	51,844,813	51,844,813	...

Transfer Payments

Available from previous years	Source of authorities				Total available for use	Department Grants	Disposition of authorities			
	As shown in			Adjustments and transfers			Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates						Variance		
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	350,000	...	...	...	350,000	Indian and Inuit affairs	349,393	607	...	335,908
...	341,553,000	...	(15,888,150)	(15,888,150)	325,664,850	Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation				
						Grants to Indian bands to settle specific claims	174,946,263	150,718,587	...	173,495,000
...	140,954,000	1	(39,669,872)	(39,669,872)	101,284,129	Grants to the beneficiaries or implementing bodies of comprehensive land claim agreements or comprehensive land claim settlements				
...	148,558,000	...	(4,493,326)	(4,493,326)	144,064,674	(S) Grants to aboriginal organizations designated to receive claim settlement payments under comprehensive land claim settlement acts	87,014,497	14,269,632	...	18,732,989
						Grants to entitled bands for the settlement of treaty land entitlement claims in the Provinces of Saskatchewan and Manitoba	144,064,674	...	...	143,075,783
...	1,793,000	...	...	...	1,793,000	Grant to the Saskatchewan Association of Rural Municipalities for the payment to rural municipalities of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	...	1,793,000	...	21,981,681
...	1,000,000	...	(754,013)	(754,013)	245,987	Grant to the Province of Saskatchewan for the payment to school districts of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	238,351	7,636	...	1,452,725
...	1,000,000	...	...	...	1,000,000	Payments to Pitkanit Nation to implement economic development components of the Pitkanit Nation/Canada/Alberta Settlement Agreement	282,146	717,854	...	1,990,726
...	5,000,000	...	...	...	5,000,000	Payment to the Government of the Northwest Territories to facilitate the implementation of comprehensive land claim agreements	5,000,000	...	...	6,150,000
...	1,569,000	...	(1,000,095)	(1,000,095)	568,905	Grant to the Chippewas of Kettle and Stony Point Band, pursuant to the Seniors Compensation Advance Payment Agreement	313,421	255,484	...	924,832
...	1,575,000	...	...	...	1,575,000	Payment to the Rainy River First Nation in settlement of a special claim	1,050,000	525,000	...	...
...	39,168,000	...	...	...	39,168,000	(S) Indian Annuities Treaty payments	...	39,168,000	...	...
...	1,400,000	...	59,967	59,967	1,459,967	Grants to British Columbia Indian bands in lieu of a per capita annuity	1,459,967	...	...	1,853,474
...	300,000	...	...	...	300,000	Grants to Indians and Inuit to provide elementary and secondary educational support services	300,000	...	...	300,000
...	400,000	...	(395,414)	(395,414)	4,586	Grants to Indians and Inuit to support their post-secondary educational advancement	4,586	...	...	6,082
...	4,500,000	...	(3,469,056)	(3,469,056)	1,030,944	Grants to Inuit to support their cultural advancement	1,030,944	...	...	2,017,911
...	45,000	...	...	...	45,000		45,000	...	...	44,999

Transfer Payments—Continued

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates						\$	\$
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	16,621,000	...	(9,060,189)	7,560,811	Grants to provide income support to indigent on-reserve residents	7,560,811	...	...	...
...	136,000	...	(127,608)	8,392	Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools	8,392	...	...	6,617
...	202,288,000	...	(75,444,409)	126,843,591	Grants to Indian bands, their district councils and Inuit settlements to support their administration	126,843,591	...	...	124,137,818
...	44,337,000	...	(13,995,506)	30,361,494	Payments to Yukon First Nations pursuant to individual self-government agreements	30,361,494	...	...	28,823,617
...	3,996,000	...	(578)	3,995,422	Grants to the Sechelt Indian Band pursuant to the <i>Sechelt Indian Band Self-Government Act</i>	3,995,422	...	...	3,920,170
...	8,552,000	...	(700)	8,551,300	Grant to the Miawpukek Indian Band to support designated programs	8,551,300	...	...	8,383,600
...	5,608,000	...	(20,528)	5,587,472	Grants to representative status Indian organizations to support their administration	5,587,472	...	...	5,587,471
...	42,424,000	...	(3,280,937)	39,143,063	Payments to self-governing aboriginal organizations, pursuant to comprehensive land claim agreements, self-government agreements or treaty legislation	39,143,063	...	...	38,072,353
...	27,554,000	...	129,555	27,683,555	Grant for Mi'kmaq education in Nova Scotia	27,683,555	...	...	27,086,000
...	...	...	...	...	Items not required for the current year	...	...	...	84,047,308
...	1,040,701,000	1	(167,410,859)	873,290,142	Northern affairs	665,834,342	207,455,800	...	692,427,064
...	636,000	364,000	...	1,000,000	Grants to the Canadian universities and institutes for northern scientific research training	1,000,000	...	...	636,000
...	76,000	...	...	76,000	Grant to the Association of Canadian Universities for Northern Studies for the purpose of coordinating the northern scientific activities of Canadian universities	76,000	...	...	76,000
...	5,000	...	(5,000)	...	Grants to individuals and organizations to promote the safe development, use and conservation of the North's natural resources	...	...	...	...
...	4,500	...	...	4,500	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	4,500	...	...	4,500
...	...	...	...	...	Items not required for the current year	...	...	...	38,879
...	721,500	364,000	(5,000)	1,080,500	Total—Grants	1,080,500	...	...	755,379
...	1,041,422,500	364,001	(167,415,859)	874,370,642	Total—Grants	666,914,842	207,455,800	...	693,182,443

Transfer Payments — Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance		Available for use in subsequent years
	\$	\$				\$	\$	\$	\$
...	12,695,000	...	3,175,626	15,870,626	Contributions to Indian, Inuit and Innu communities, Indian Act bands and band groupings to facilitate their participation in the negotiation of the inherent right of self-government	15,870,626	...	...	17,280,700
...	89,267,000	...	(644,682)	88,622,318	Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	88,622,318	...	...	86,531,897
...	32,000,000	...	(3,267,181)	28,732,819	Contributions to support the building of strong governance, administrative and accountability systems	28,732,819	...	...	32,976,670
...	31,610,000	8,810,662	6,120,064	46,540,726	Contributions for the purpose of consultation and policy development	46,540,726	...	...	36,855,249
...	750,000	...	425,700	1,175,700	Contributions to provincially and/or regionally based treaty commissions	1,175,700	...	...	1,453,900
...	300,000	...	101,050	401,050	Contributions to individuals, Indian bands and associations for the funding of Indian test cases	401,050	...	...	645,339
...	200,000	...	220,655	420,655	Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases	420,655	...	...	150,910
...	...	...	...	...	Items not required for the current year	...	...	...	93,966,854
...	4,006,824,000	9,100,986	130,475,841	4,146,400,827		4,145,393,955	1,006,872	...	4,007,845,935
Northern affairs									
...	42,867,000	...	...	42,867,000	Contributions to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit	42,867,000	...	...	42,025,997
...	3,244,300	...	3,457,780	6,702,080	Contributions to individuals, organizations and other levels of government for consultations, research, training, employment initiatives, and other work related to advancing northern interests in the political, social, economic and cultural development of the North	6,702,080	...	...	5,543,868
...	80,000	...	...	80,000	Contributions for Inuit counseling in the South	80,000	...	...	80,000
...	2,912,000	...	(2,227,000)	685,000	Contributions to territorial governments in relation to regional development and infrastructure projects	685,000	...	...	2,013,000
...	22,296,100	1,601,736	20,425,879	44,323,715	Contributions to individuals, organizations and other levels of government for the purpose of promoting the safe development, use, conservation and protection of the North's natural resources	42,958,645	1,365,070	...	38,413,787
...	...	...	10,850,000	10,850,000	Contributions to the Yukon Government for the Government of Canada's share of extraordinary forest fire suppression costs in the Yukon	10,850,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	4,826,040
...	71,399,400	1,601,736	32,506,659	105,507,795		104,142,725	1,365,070	...	92,902,692

Departmental management and administration
Contributions to the Inuit Art Foundation for the purpose
of assisting Inuit artists and artisans from the Northwest
Territories, Nunavut, Northern Quebec and Labrador in
the development of their professional skills and marketing
of their art

...	458,000	...	...	458,000	...	...	458,000
...	...	9,500,000	11,393,067	20,893,067	...	4,276,811	...
...	...	...	1	54,466	...	1	...
...	...	9,500,001	11,447,533	20,947,534	...	4,276,812	...
...	4,078,681,400	20,202,723	174,430,033	4,273,314,156	...	6,648,754	4,101,206,627

Departmental Summary by Business Line

Indian and Inuit affairs	4,811,228,297	208,462,672	...	4,700,272,999
Northern affairs	105,223,225	1,365,070	...	93,658,071
Departmental management and administration	458,000	...	...	458,000
Office of the federal interlocutor	16,670,722	4,276,812	...	...
Total Department	4,933,580,244	214,104,554	...	4,794,389,070

Canadian Polar Commission

Contributions	...	...	...	...
Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions	10,000	...	...	24,850
Total Program	10,000	...	...	24,850
Total Ministry	4,933,590,244	214,104,554	...	4,794,413,920 ⁽¹⁾

(S) Statutory transfer payment.

(1) During the year, the 3 programs have been amalgamated. Amends reporting in previous year's Public Accounts.

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Used in the current year		Available for use in subsequent years	
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	12,695,000	...	3,175,626	15,870,626	15,870,626	...	...	17,280,700
...	89,267,000	...	(644,682)	88,622,318	88,622,318	...	...	86,531,897
...	32,000,000	...	(3,267,181)	28,732,819	28,732,819	...	...	33,976,670
...	31,610,000	8,810,662	6,120,064	46,540,726	46,540,726	...	...	36,855,249
...	750,000	...	425,700	1,175,700	1,175,700	...	...	1,453,900
...	300,000	...	101,050	401,050	401,050	...	...	645,339
...	200,000	...	220,655	420,655	420,655	...	...	150,910
...	4,006,824,000	9,100,986	130,475,841	4,146,400,827	4,145,393,955	1,006,872	...	93,966,854
...	42,867,000	...	...	42,867,000	42,867,000	...	...	42,025,997
...	3,244,300	...	3,457,780	6,702,080	6,702,080	...	...	5,543,868
...	80,000	...	...	80,000	80,000	...	...	80,000
...	2,912,000	...	(2,227,000)	685,000	685,000	...	...	2,013,000
...	22,296,100	1,601,736	20,425,879	44,323,715	42,958,645	1,365,070	...	38,413,787
...	...	...	10,850,000	10,850,000	10,850,000	...	...	...
...	71,399,400	1,601,736	32,506,659	105,507,795	104,142,725	1,365,070	...	92,902,692

Northern affairs

Contributions to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit

Contributions to individuals, organizations and other levels of government for consultations, research, training, employment initiatives, and other work related to advancing northern interests in the political, social, economic and cultural development of the North

Contributions for Inuit counseling in the

South

Contributions to territorial governments in relation to regional development and infrastructure projects

Contributions to individuals, organizations and other levels

of government for the purpose of promoting the safe development, use, conservation and protection of the North's natural resources

Contributions to the Yukon Government for the Government of Canada's share of extraordinary forest fire suppression costs in the Yukon

Items not required for the current year

Departmental management and administration
Contributions to the Inuit Art Foundation for the purpose
of assisting Inuit artists and artisans from the Northwest
Territories, Nunavut, Northern Quebec and Labrador in
the development of their professional skills and marketing
of their art

...	458,000	...	...	458,000	...	...	458,000
...	...	9,500,000	11,393,067	20,893,067	...	4,276,811	...
...	...	...	54,466	54,467	...	1	...
...	...	9,500,001	11,447,533	20,947,534	...	4,276,812	...
...	4,078,681,400	20,202,723	174,430,033	4,273,314,156	...	6,648,754	4,101,206,627

Departmental Summary by Business Line

...	5,047,525,000	9,100,987	(36,935,018)	5,019,690,969	...	208,462,672	4,700,272,999
...	72,120,900	1,965,736	32,501,659	106,588,295	...	1,365,070	93,658,071
...	458,000	...	...	458,000	...	458,000	458,000
...	...	9,500,001	11,447,533	20,947,534	...	4,276,812	...
...	5,120,103,900	20,566,724	7,014,174	5,147,684,798	...	214,104,554	4,794,389,070

Canadian Polar Commission

...	10,000	...	...	10,000	...	...	24,850
...	10,000	...	...	10,000	...	...	24,850
...	5,120,113,900	20,566,724	7,014,174	5,147,694,798	...	214,104,554	4,794,413,920 ⁽¹⁾

(S) Statutory transfer payment.

(1) During the year, the 3 programs have been amalgamated. Amendments reporting in previous year's Public Accounts.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Non-budgetary (respendable receipts)			
Indian and Inuit affairs	...	17,620	13,314
Indian economic development			
Total Ministry—Non-budgetary	...	17,620	13,314

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Indian economic development fund	456,699	488,697
Council for Yukon Indians	514,631	650,956
Native claimants	3,635,538	4,032,140
First Nations in British Columbia	2,923,113	2,879,336
Government of the Yukon Territory	...	984
Inuit loan fund	4,684	7,218
Yukon Energy Corporation	814,108	1,196,440
Other accounts—		
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans	1,042,494	903,912
Stoney Band perpetual loan	11,688	11,688
Esso Ltd—Norman Wells Project profits	114,954,177	99,355,033
	124,357,132	109,526,404
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	33,845,420	14,727,214
Adjustments to prior year's payables—		
Operation and maintenance	6,639,593	2,938,487
	40,485,013	17,665,701
Sales of goods and services—		
Rights and privileges—		
Canada mining—		
Licences	2,190,784	1,946,497
Royalties	144,454,591	61,897,285
Land, building and machinery rentals	181,355	159,774
Oil and gas royalties	13,024,379	10,662,846
Quarrying royalties	134,966	185,680
	159,986,075	74,852,082
Services of a non-regulatory nature	84,775	60,642
	160,070,850	74,912,724
Proceeds from the disposal of surplus Crown assets	95,213	103,688

Revenues—Concluded

	Current year	Previous year
	\$	\$
Miscellaneous revenues—		
Treaty land entitlement (Saskatchewan)	6,600,894	5,500,000
Deferred revenues	(300,306)	862
Sundries	6,918,648	4,916,152
	13,219,236	10,417,014
Total Ministry	338,227,444	212,625,531⁽²⁾

⁽¹⁾ Interest unless otherwise indicated.

⁽²⁾ During the year, the 3 programs have been amalgamated. Amends reporting in previous year's Public Accounts.

SECTION 18

2004-2005

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Canadian Space Agency

Canadian Tourism Commission

Competition Tribunal

Copyright Board

National Research Council of Canada

Natural Sciences and Engineering
Research Council

Social Sciences and Humanities Research
Council

Standards Council of Canada

Statistics Canada

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	18.2
Ministry summary	18.6
Programs by business line	18.12
Transfer payments	18.14
Details of spendable amounts	18.19
Revenues	18.19

Department

Objectives

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada, to promote regional economic development in Ontario, to assist Aboriginal people to realize their economic potential, to promote fair and efficient operation of the marketplace in Canada, and to establish the rules of the marketplace and ensure that they are effectively implemented and enforced.

Business Line Descriptions

Micro-economic policy

This business line sets the overall priorities and direction for the department's micro-economic agenda in the "four pillars" of marketplace climate, trade, technology and infrastructure, outlined in the government's framework document, "Building a more innovative economy (BMIE)," and consistent with the Speech from the Throne priorities. The major challenge in developing the micro-economic policy agenda will be to identify the key emerging issues, to marshal the analytical evidence for the appropriate policy responses and engage the commitment of a diverse group of departments and agencies inside and outside the Industry portfolio in implementing them. The challenge must also include integrating a sustainable development strategy and sustainable development concepts into the work of the Department.

Marketplace rules and services

The department's Marketplace rules and services business line represents a significant portion of the government's policy levers for maintaining an efficient and equitable marketplace, thus enhancing Canada's attractiveness for investment. Some 20 acts set out the policy and legislative framework for the marketplace in such

areas as bankruptcy, corporations and corporate governance, approval and inspection of measuring devices, intellectual property, competition, consumer product inspection and voluntary codes of practice, and spectrum licensing and monitoring.

Through this business line, Industry Canada develops, evaluates and revises rules, regulations and standards that govern the fair, efficient and competitive operation of the Canadian marketplace. These rules support and interpret marketplace legislation that is developed as part of the service line related to promoting a healthy marketplace climate in the Micro-economic policy business line.

Under Marketplace rules and services, the Department maintains consumer and business confidence by effectively administering and ensuring compliance with marketplace legislation, rules, regulations and standards. It also promotes these marketplace standards internationally to help Canadians compete more effectively in global markets.

The organizations that make up this business line also help businesses and consumers contribute to and benefit fully from marketplace rules and respond better to changing conditions by providing a wide range of marketplace information and services.

Industry sector development

The department's Industry sector development business line provides leadership and support to Canadian industry as it adapts to the challenges and opportunities of the global economy. This is accomplished through the development and implementation of strategies in cooperation with major partners and stakeholders for the advancement of trade, investment, technology, youth opportunities, information technology and telecommunications and human resource development. In addition, world-class information products and services will address the needs of Canadian industry.

Policies, regulations and research will support Canada's information technology and telecommunications industry and targeted financial assistance will promote investment and leading edge technologies.

Corporate and management services

This business line encompasses the provision of corporate services, including management advisory services and strategic communication products and services direction, human resources and corporate development services, financial, administrative and common services and fulfils the functions of the ethics counsellor.

Canadian Space Agency

Objectives

The overriding objectives of the Canadian space program are summarized as:

- the development and application of space science and technology to meet Canadian needs; and,
- the development of an internationally competitive space industry in Canada.

Business Line Descriptions

Space knowledge, applications and industry development

The Canadian Space Agency works with other government departments and agencies, industries, universities, as well as international partners to contribute to and facilitate the advancement of space knowledge; the development of new processes, technologies and applications; and the use and application of space science and technology. This leads to an internationally competitive, export-oriented Canadian space equipment and services sector. In collaboration with other public sector organizations, or on its own, the Canadian Space

Agency contributes to the sustainable development of Canada by enhancing the management of our environment and natural resources, and by learning how phenomena in space affect life on earth.

The business line creates better awareness of the importance of space technology in all regions of Canada and improves cooperation and relationships with space sector organizations throughout the world. The business line also involves all initiatives that ensure that the Agency performs its role as the leader of the Canadian space program.

Canadian Tourism Commission

Objectives

To market Canada as a desirable tourist destination and to provide timely and accurate information to the tourism industry to assist their decision-making.

Competition Tribunal

Objectives

The Tribunal's objective is to provide a court of record to hear and determine all applications under Parts VII.1 and VIII of the *Competition Act* as informally and expeditiously as circumstances and considerations of fairness permit.

Business Line Descriptions

Competition Tribunal

Through the Competition Tribunal rules that regulate its practices and procedure, the Tribunal establishes a framework for informal, expeditious proceedings while leaving the Tribunal flexibility to respond to the wide range of variables that affect expediency and considerations of fairness in a particular case.

Copyright Board

Objectives

To fix royalties which are fair and equitable to both copyright owners and the users of copyright-protected works, and issue non-exclusive licences authorizing the use of works when the copyright owner cannot be located.

Business Line Descriptions

Copyright Board

The Copyright Board was established on February 1, 1989, as the successor of the Copyright Appeal Board. Its responsibilities under the *Copyright Act* are to:

- establish tariffs for the public performance or the communication to the public by telecommunication of musical works and sound recordings (sections 67 to 69);
- establish tariffs, at the option of a collective society referred to in section 70.1, for the doing of any protected act mentioned in sections 3, 15, 18 and 21 of the Act (sections 70.1 to 70.191);
- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions (sections 70.2 to 70.4);
- establish tariffs for the retransmission of distant television and radio signals or the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes (sections 71 to 76);
- establish tariffs for the private copying of recorded musical works (sections 79 to 88);
- rule on applications for non-exclusive licences to use published works, fixed performances,

published sound recordings and fixed communication signals, when the copyright owner cannot be located (section 77);

- examine, at the request of the Commissioner of Competition appointed under the *Competition Act*, agreements between a collective society and a user which have been filed with the Board, where the Commissioner considers that the agreement is contrary to the public interest (sections 70.5 to 70.6);

- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (section 78).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on a licence with a collective society can file the agreement with the Board within 15 days of its conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

National Research Council of Canada

Objectives

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada.

Business Line Descriptions

Research and technology innovation

The Research and technology innovation business line includes the National Research Council's research programs, technology development initiatives, management of national science and engineering facilities, along with its research and technology collaborations

with firms, universities and public institutions. These efforts all focus on key technological and industrial areas of Canada's economy where the National Research Council has specific roles and recognized competencies, and where it has the ability to have an impact.

Support for innovation and the national science and technology infrastructure

Support for innovation and the national science and technology infrastructure reinforces the National Research Council's role as a major research and development participant within the larger Canadian science and technology infrastructure. It encompasses the dissemination of scientific and technical information and provision of innovation assistance to industrial research. The National Research Council also maintains key engineering and technology-based facilities to support specific industrial areas of the economy.

Program management

The Program management business line provides a range of management and administrative services designed to support the National Research Council's performance as a dynamic, entrepreneurial organization that maximizes opportunities to transfer knowledge and technology.

Natural Sciences and Engineering Research Council

Objectives

Strengthen Canada's economy and quality of life through the productive use of knowledge by the support of a broad base of high quality basic research in Canada's universities, and the encouragement and facilitation of links between the universities and the private sector.

Business Line Descriptions

Support of research and scholarship

Research grants to university professors at Canadian universities and partnerships to support the basic and project research in the natural sciences and in engineering, scholarships and fellowships to students and postdoctoral fellows and the related administrative support.

Social Sciences and Humanities Research Council

Objectives

To support high-quality research and research training that help us to understand the evolving nature of the society we live in and to address the emerging challenges and opportunities more effectively and to help put the benefits of research to work by promoting the transfer of knowledge among researchers, research partners, policy makers and other stakeholders within Canadian society.

Business Line Descriptions

Support of research and scholarship

Research grants to individual or teams of researchers or universities to support the basic research in the social sciences and humanities, and collaborative and targeted research on issues of national importance, fellowships to doctoral and postdoctoral fellows, grants to support research communication and the related administrative support.

Standards Council of Canada

Objectives

To promote efficient and effective voluntary standardization in Canada, where standardization is not ex-

pressly provided for by law, in order to advance the national economy, support sustainable development, benefit the health, safety and welfare of workers and the public, assist and protect consumers, facilitate domestic and international trade and further international cooperation in relation to standardization.

Statistics Canada

Objectives

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Business Line Descriptions

Economic and social statistics

The economic statistics component of this business line provides information and analysis on the entire spectrum of Canadian economic activity, both domestic and international, through a set of macro-economic statistics. The organization of economic statistics is guided, in a large measure, by frameworks which constitute the Canadian System of National Accounts. The system makes it possible to measure both the current performance and the structural make-up of the Canadian economy by type of economic transaction and by sector. This set of accounts is designed to provide structural and current information on the Canadian economy in direct support of fiscal, monetary, human resource, industrial and international economic policy formula-

tion and adjustment. The System of National Accounts also serves as a framework within which individual statistical series are compared to assess their reliability and as an analytic tool to identify shifts in the economic importance of various sectors.

Another component of economic statistics focuses on the business, trade and tourism sectors of the Canadian economy. Information includes measures of the value of production, cost structures, commodities produced and consumed, the flows and stocks of fixed capital assets employed in the economy, the degree of capacity utilization, estimates of planned annual capital expenditure of businesses and governments, and measures of price changes for industrial goods, capital expenditures and construction.

The household statistics component of this business line provides information on the economic and social characteristics of individuals, families and households in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors affecting labour supply; and information on topics of specific social policy concern.

The institutions statistics component of this business line provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of the individual Canadians and families whom they serve, and their impacts on Canadian society. Increasingly, the Agency is attempting to go beyond the institutional orientation of this component, and to try to portray the impacts on Canadians of the activities of the health, education and justice systems.

Census of population statistics

This business line provides statistical information from the quinquennial census of population. The census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed information needed on subgroups of the population and for small geographic areas, which cannot be generated through sample surveys. Estimates of the size of the population and its demographic structure between censuses, as well as population projections, are dependent on census information.

Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces.

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	
...	394,497,000	...	...	394,497,000	1	Operating expenditures	...	...	...
...	...	45,955,361	...	45,955,361	1a	Operating expenditures	...	...	...
...	...	1	...	3,013,500	1b	Transfer of \$3,013,500 from Industry Vote 5, and \$8,290,796 from Industry Vote 10	...	...	...
...	...	...	3,013,500	8,290,796		Transfer from: Vote 5	...	...	...
...	...	...	8,290,796	3,464,000		TB Vote 10	...	...	...
...	...	...	3,464,000	(357,100)		TB Vote 15 ⁽¹⁾	
...	...	...	(357,100)			Transfer to Vote 1 (Foreign Affairs and International Trade (International Trade))	...	...	...
...	394,497,000	45,955,362	14,411,196	454,863,558		Total—Vote 1	436,624,528	18,239,030	469,885,404	
...	8,575,000	...	...	8,575,000	5	Capital expenditures	...	...	...
...	...	...	(3,013,500)	(3,013,500)		Transfer to Vote 1	...	...	...
...	8,575,000	...	(3,013,500)	5,561,500		Total—Vote 5	5,508,501	52,999	...	
...	912,861,000	...	...	912,861,000	10	Grants and contributions	...	...	...
...	40,941,604	...	...	40,941,604	10a	Grants and contributions	...	...	...
...	...	1	...	1	10b	Grants and contributions	...	...	...
...	...	...	(8,290,796)	(8,290,796)		Transfer to Vote 1	...	...	...
...	912,861,000	40,941,605	(8,290,796)	945,511,809		Total—Vote 10	809,685,145	135,826,664	753,400,281	
...	69,970	...	(248)	69,722	(S)	Minister of Industry—Salary and motor car allowance	69,722	...	70,968	
...	10,000,000	...	(10,000,000)	...	(S)	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...
89,368,744	(16,777,000)	...	16,777,000	89,368,744	(S)	Canadian Intellectual Property Office Revolving Fund	...	...	...
...	...	...	218,716	218,716		Transfer from TB Vote 5 ⁽¹⁾	
89,368,744	(16,777,000)	...	16,995,716	89,587,460		Total	(32,184,039)	...	(26,217,932)	
...	16,630,000	(1,630,000)	(3,869,444)	11,130,556	(S)	Liabilities under the <i>Small Business Loans Act</i>	11,130,556	...	10,313,216	
...	89,540,000	(9,340,000)	(2,595,889)	77,604,111	(S)	Liabilities under the <i>Canada Small Business Financing Act</i>	77,604,111	...	34,218,120	
...	62,360,000	...	(1,974,187)	60,385,813	(S)	Contributions to employee benefit plans	60,385,813	...	61,705,743	
...	...	1,996,713	5,050,000	7,046,713	(S)	Loan guarantees pursuant to paragraph 14(1)(b) of the <i>Department of Industry Act</i>	7,046,713	...	42,655,781	
208,538	...	...	290,490	499,028	(S)	Spending of proceeds from the disposal of surplus Crown assets	245,465	11,963	199,749

	(S)	Refunds of amounts credited to revenues in previous years				467,159	...	...	220,419
	(S)	Losses on foreign exchange				1,301	...	...	...
		Appropriations not required for the current year				...	...	...	575,000,000
89,577,282		1,477,755,970	77,923,680	7,471,798	1,652,728,730	...	...	...	1,921,451,749
		Total budgetary				1,376,584,975	154,130,656	122,013,099	1,921,451,749
	L15	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i> (Gross)				...	300,000	...	...
	L20	Loans pursuant to paragraph 14(1)(c) of the <i>Department of Industry Act</i> (Gross)				...	500,000	...	...
	L97b	Advances to regional offices and employees posted abroad. <i>Appropriation Act No. 1, 1970. Limit \$1,950,000 (Net)</i>				...	...	1,950,000	...
1,950,000		...	...	...	...	...	...	...	...
1,950,000		800,000	...	...	2,750,000	...	800,000	1,950,000	...
		Total non-budgetary				...	800,000	1,950,000	...
89,577,282		1,477,755,970	77,923,680	7,471,798	1,652,728,730	1,376,584,975	154,130,656	122,013,099	1,921,451,749
1,950,000		800,000	...	...	2,750,000	...	800,000	1,950,000	...
		Total Department—				...	...	...	...
		Budgetary				...	...	...	...
		Non-budgetary				...	...	...	...
		Canadian Space Agency				...	...	...	...
	25	Operating expenditures				125,398,000	...	...	115,200,231
	25a	Transfer of \$1,534,641 from Industry Vote 30				4,398,002	...	...	...
		Transfer from: Vote 30				1,534,641	...	...	...
		TB Vote 15 ⁽¹⁾				1,827,000	...	...	...
		Total—Vote 25				125,056,755	8,100,888	...	...
	30	Capital expenditures				...	...	...	...
		Transfer to: Vote 25				...	...	...	...
		Vote 35				...	...	...	...
		Total—Vote 30				103,755,723	33,184,637	...	100,202,751
	35	Grants and contributions				...	...	...	...
	35b	Transfer of \$2,499,999 from Industry Vote 30				...	...	...	...
		Transfer from Vote 30				...	...	...	...
		Total—Vote 35				49,012,280	47,720	...	57,147,401
	(S)	Contributions to employee benefit plans				8,196,983	...	...	8,090,175
	(S)	Spending of proceeds from the disposal of surplus Crown assets				24,892	...	6,658	12,106
18,158		...	...	13,392	31,550	...	...	...	...
18,158		322,920,000	4,398,003	50,375	327,386,536	286,046,633	41,333,245	6,658	280,652,664
		Total Program—Budgetary				...	...	...	...
		Canadian Tourism Commission				...	...	...	...
	40	Program expenditures				78,821,000	...	...	100,300,000
		Transfer from TB Vote 15 ⁽¹⁾				8,000	...	...	...
		Total—Vote 40				78,823,000	6,000	...	100,300,000
		Total Program—Budgetary				78,823,000	6,000	...	100,300,000

Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,475,000	...	...	1,475,000	45				
...	...	72,850	...	72,850	45a				
...	...	...	22,000	22,000					
...	...	...	9,000	9,000					
...	1,475,000	72,850	31,000	1,578,850					
...	...	...	...	...	(S)			183,088	...
...	173,000	...	(54,230)	118,770				...	...
...	...	...	...	...	(S)			...	...
2,456	...	...	(62)	2,394				2,394	...
2,456	1,648,000	72,850	(23,292)	1,700,014				1,514,532	185,482
...	2,207,000	...	...	2,207,000	50				
...	...	108,500	...	108,500	50a				
...	...	...	23,000	23,000					
...	2,207,000	108,500	23,000	2,338,500					
...	...	...	...	...	(S)			2,031,168	307,332
...	332,000	...	(94,889)	237,111				...	...
...	...	...	...	...	(S)			237,111	...
...	...	...	10	10				...	...
...	...	...	10	10				...	10
...	2,539,000	108,500	(71,879)	2,575,621				2,268,279	307,332
...	42,184,000	...	...	42,184,000	55				
...					
...	...	...	(41,887,418)	(41,887,418)					
...					
...	...	...	(296,582)	(296,582)					
...	42,184,000	...	(42,184,000)	...					
...	380,560,000	...	...	380,560,000	60				
...					
...	...	...	(346,269)	(346,269)					
...					
...	...	...	(380,213,731)	(380,213,731)					
...	380,560,000	...	(380,560,000)	...					
...					

Competition Tribunal

Program expenditures

Program expenditures

Transfer from: TB Vote 5⁽¹⁾TB Vote 15⁽¹⁾

Total—Vote 45

Contributions to employee benefit

plans

Spending of proceeds from the disposal of surplus

Crown assets

Total Program—Budgetary

Copyright Board

Program expenditures

Program expenditures

Transfer from TB Vote 15⁽¹⁾

Total—Vote 50

Contributions to employee benefit

plans

Spending of proceeds from the disposal of surplus

Crown assets

Total Program—Budgetary

Economic Development Agency of Canada for the Regions of Quebec⁽²⁾

Operating expenditures

Transfer to: Vote 2 (Economic Development Agency of Canada for the Regions of Quebec)

Vote 6 (Economic Development Agency of Canada for the Regions of Quebec)

Total—Vote 55

Grants and contributions

Transfer to: Vote 2 (Economic Development Agency of Canada for the Regions of Quebec)

Vote 6 (Economic Development Agency of Canada for the Regions of Quebec)

Total—Vote 60

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	773,941,000	...	...	773,941,000	85	Grants			
...	...	1	...	1	85b	Grants			
...	...	...	(1,494,349)	(1,494,349)		Transfer to Vote 80			
...	773,941,000	1	(1,494,349)	772,446,652		Total—Vote 85	766,207,054	6,239,598	697,423,757
...	3,901,000	...	(303,618)	3,597,382	(S)	Contributions to employee benefit plans	3,597,382	...	3,192,970
141	...	...	592	733	(S)	Spending of proceeds from the disposal of surplus Crown assets	733	...	...
...	...	...	1,182	1,182	(S)	Collection agency fees	1,182	...	...
141	810,597,000	2	607,271	811,204,414		Total Program—Budgetary	803,049,577	8,154,837	732,579,465
Social Sciences and Humanities Research Council									
...	17,983,000	...	...	17,983,000	90	Operating expenditures			
...	...	3,894,760	...	3,894,760	90a	Operating expenditures			
...	...	...	811,011	811,011		Transfer from: TB Vote 5 ⁽¹⁾			
...	...	...	44,000	44,000		TB Vote 15 ⁽¹⁾			
...	...	...	(466,060)	(466,060)		Transfer to Vote 95			
...	17,983,000	3,894,760	388,951	22,266,711		Total—Vote 90	20,208,901	2,057,810	18,818,904
...	486,167,000	...	...	486,167,000	95	Grants			
...	...	15,003,000	...	15,003,000	95a	Grants			
...	...	501,940	...	501,940	95b	Grants			
...	...	...	466,060	466,060		Transfer from Vote 90			
...	486,167,000	15,504,940	466,060	502,138,000		Total—Vote 95	497,025,842	5,112,158	436,376,934
...	2,214,000	...	(39,237)	2,174,763	(S)	Contributions to employee benefit plans			
1,827	...	...	...	1,827	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,174,763	...	1,909,361
...	...	...	...	...		Appropriations not required for the current year	431	1,396	...
1,827	506,364,000	19,399,700	815,774	526,581,301		Total Program—Budgetary	519,409,937	7,171,364	457,112,093
Standards Council of Canada									
...	6,924,000	...	...	6,924,000	100	Payments to the Standards Council of Canada			
...	...	...	5,000	5,000		Transfer from TB Vote 15 ⁽¹⁾			
...	6,924,000	...	5,000	6,929,000		Total—Vote 100	6,929,000	...	7,041,200
...	6,924,000	...	5,000	6,929,000		Total Program—Budgetary	6,929,000	...	7,041,200

Statistics Canada									
				105					
...	346,599,000	...	...	346,599,000	Program expenditures				
...	...	41,989,988	...	41,989,988	Program expenditures				
...	...	2,825,748	...	2,825,748	Program expenditures				
...	...	...	...	14,684,000	Transfer from TB Vote 15 ⁽¹⁾				
...	346,599,000	44,815,736	14,684,000	406,098,736	Total—Vote 105				
...	68,533,000	...	536,952	69,069,952	Contributions to employee benefit plans	(S)	393,676,270	12,422,466	...
...	...	...	7,042	7,042	Spending of proceeds from the disposal of surplus Crown assets	(S)	69,069,952	...	...
...	...	...	7,042	7,042			7,042	...	7,842
...	415,132,000	44,815,736	15,227,994	475,175,730	Total Program—Budgetary		462,753,264	12,422,466	...
116,307,906	4,746,168,970	167,103,020	(373,301,661)	4,656,278,235	Total Ministry—Budgetary		4,250,016,831	241,777,272	164,484,132
1,950,000	800,000	...	...	2,750,000	Non-budgetary		...	800,000	1,950,000
									...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 15—Compensation adjustments.

(2) During the year, the Ministry Economic Development Agency of Canada for the Regions of Quebec was created. Therefore, the previous year's amounts have been restated by \$385,322,840.

(3) Amends reporting in previous year's Public Accounts.

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Micro-economic policy	30,638,740	34,454,619	...	...	18,358,000	18,071,391	...	...	...	...	48,996,740	52,526,010
Marketplace rules and services	410,819,552	288,180,554	332,500	1,854,166	1,750,000	1,721,365	184,885,000	176,091,727	...	...	228,017,052	115,664,358
Industry sector development	225,874,891	211,758,087	4,343,905	2,769,240	1,021,185,189	885,673,769	9,669,000	7,900,187	...	...	1,241,734,985	1,092,300,909
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	133,094,858	115,208,603	885,095	885,095	...	...	...	...	2,750,000	...	133,979,953	116,093,698
Corporate and management services	...	...	...	...	...	...	...	...	...	...	...	...
Sub-total	800,428,041	649,601,863	5,561,500	5,508,501	1,041,293,189	905,466,525	194,554,000	183,991,914	...	...	1,652,728,730	1,376,584,975
Budgetary	...	...	...	...	...	...	...	...	2,750,000	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(194,554,000)	(183,991,914)	...	...	...	...	(194,554,000)	(183,991,914)	...	...	...	...
Total Department—	605,874,041	465,609,949	5,561,500	5,508,501	1,041,293,189	905,466,525	...	...	2,750,000	...	1,652,728,730	1,376,584,975
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Space Agency	...	...	...	...	...	...	...	...	...	...	...	...
Space knowledge, applications and industry development	140,913,266	132,812,378	137,413,270	104,221,975	49,060,000	49,012,280	...	...	...	...	327,386,536	286,046,633
Total Program—Budgetary	140,913,266	132,812,378	137,413,270	104,221,975	49,060,000	49,012,280	...	...	...	...	327,386,536	286,046,633
Canadian Tourism Commission—	78,829,000	78,823,000	...	...	...	...	...	...	...	...	78,829,000	78,823,000
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Competition Tribunal—	1,700,014	1,514,532	...	...	...	...	...	...	...	...	1,700,014	1,514,532
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Copyright Board—	2,575,621	2,268,279	...	...	...	...	...	...	...	...	2,575,621	2,268,279
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
National Research Council of Canada	...	...	...	...	...	...	...	...	...	...	...	...
Research and technology innovation	368,655,226	309,891,918	60,844,218	60,273,487	51,032,000	50,768,608	...	...	...	...	480,531,444	420,934,013
Support for innovation and the national science and technology infrastructure	121,734,560	103,858,631	...	680,999	85,764,000	83,605,986	...	...	...	...	207,498,560	188,145,616

Program management	77,353,885	95,962,712	6,448,000	6,336,526	1,336,000	1,258,767	...	...	...	85,137,885	103,558,005
Total Program—Budgetary	567,743,671	509,713,261	67,292,218	67,291,012	138,132,000	135,633,361	...	...	...	773,167,889	712,637,634
Natural Sciences and Engineering Research Council											
Support of research and scholarship	38,757,762	36,842,523	...	...	772,446,652	766,207,054	...	...	...	811,204,414	803,049,577
Total Program—Budgetary	38,757,762	36,842,523	...	...	772,446,652	766,207,054	...	...	...	811,204,414	803,049,577
Social Sciences and Humanities Research Council											
Support of research and scholarship	24,443,301	22,384,095	...	...	502,138,000	497,025,842	...	...	...	526,581,301	519,409,937
Total Program—Budgetary	24,443,301	22,384,095	...	...	502,138,000	497,025,842	...	...	...	526,581,301	519,409,937
Standards Council of Canada—Budgetary	6,929,000	6,929,000	...	...	...	...	...	...	...	6,929,000	6,929,000
Statistics Canada											
Economic and social statistics	527,593,563	469,270,046	...	...	561,000	560,800	117,098,000	70,022,890	...	411,056,563	399,807,956
Census of population statistics	77,021,167	76,548,483	...	...	...	...	12,902,000	13,603,175	...	64,119,167	62,945,308
Sub-total—	604,614,730	545,818,529	...	...	561,000	560,800	130,000,000	83,626,065	...	475,175,730	462,753,264
Revenues netted against expenditures	(130,000,000)	(83,626,065)	...	...	...	...	(130,000,000)	(83,626,065)	...	...	...
Total Program—Budgetary	474,614,730	462,192,464	...	...	561,000	560,800	...	...	...	475,175,730	462,753,264
Total Ministry—Budgetary	1,942,380,406	1,719,089,481	210,266,988	177,021,488	2,503,630,841	2,353,905,862	...	...	...	4,656,278,235	4,250,016,831
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	...

Transfer Payments

Transfer Payments												
Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year			Available for use in subsequent years			Used in the previous year
	Main Estimates	Supplementary Estimates					Variance					
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$
Department Grants												
...	1,000,000	...	...	1,000,000	Micro-economic policy Grant to the Canada-Israel Industrial Research and Development Foundation	1,000,000	...	...	...	1,000,000	...	1,000,000
...	6,808,000	...	...	6,808,000	Grant to the International Telecommunications Union (ITU), Geneva, Switzerland	6,706,501	101,499	...	...	6,757,017	...	6,757,017
...	10,000,000	...	...	10,000,000	Grant to the Medical and Related Sciences Discovery District	10,000,000	...	...	...	10,000,000	...	10,000,000
...	...	...	...	...	Items not required for the current year	...	...	...	...	500,000,000	...	500,000,000
...	17,808,000	...	...	17,808,000		17,706,501	101,499	...	...	517,757,017	...	517,757,017
Marketplace rules and services												
...	60,000	...	...	60,000	Grant to the Radio Advisory Board of Canada	60,000	...	...	...	60,000	...	60,000
Industry sector development												
...	...	1	59,999,999	60,000,000	Grant to Genome Canada	60,000,000	...	...	...	75,000,000	...	75,000,000
...	...	...	...	...	Items not required for the current year	...	...	...	...	13,500,000	...	13,500,000
...	...	1	59,999,999	60,000,000		60,000,000	...	...	...	88,500,000	...	88,500,000
...	17,868,000	1	59,999,999	77,868,000	Total—Grants	77,766,501	101,499	...	...	606,317,017	...	606,317,017
Contributions												
...	550,000	...	...	550,000	Micro-economic policy Contribution to the Internal Trade Secretariat	364,890	185,110	...	...	242,020	...	242,020
...	1,690,000	...	...	1,690,000	Marketplace rules and services Contributions to various organizations working in the consumer interest	1,661,365	28,635	...	...	1,816,891	...	1,816,891
Industry sector development												
...	20,160,000	...	4,101,512	24,261,512	Contributions under the Community futures program	24,261,512	...	...	...	25,122,655	...	25,122,655
...	140,000	...	...	140,000	Contributions under the Supply chain management pilot project	82,805	57,195	...	...	34,327	...	34,327
...	10,000,000	...	(10,000,000)	...	(S) Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...	...	...	...	...
...	38,250,000	...	162,000	38,412,000	Contributions under the Aboriginal business Canada program	38,055,187	356,813	...	...	39,480,950	...	39,480,950
...	36,700,000	(2,000,000)	2,955,170	37,655,170	Contributions under the Northern Ontario Development Fund	37,655,170	...	...	...	41,327,332	...	41,327,332
...	16,630,000	(1,630,000)	(3,869,444)	11,130,556	(S) Liabilities under the Small Business Loans Act	11,130,556	...	...	...	10,313,216	...	10,313,216

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	17,500,000	...	(50,000)	17,450,000	17,450,000	...	...	6,060,000
...	...	...	...	...	...	...	...	20,332,000
...	44,315,000	1	3,326,294	47,641,295	47,617,932	23,363	...	55,934,419
...	46,560,000	1	2,499,999	49,060,000	49,012,280	47,720	...	57,147,401
Economic Development Agency of Canada for the Regions of Quebec ⁽¹⁾								
Grants								
Promotion of the economic development of the regions of Quebec								
...	300,000	...	(300,000)	...	...	...	...	...
Contributions								
Promotion of the economic development of the regions of Quebec								
Contributions under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses								
...	79,301,000	...	(79,301,000)	...	...	...	...	...
...	24,000,000	...	(24,000,000)	...	...	...	...	...
...	109,500,000	...	(109,500,000)	...	...	...	...	...
...	11,500,000	...	(11,500,000)	...	...	...	...	...
...	155,959,000	...	(155,959,000)	...	...	...	...	...
...	380,260,000	...	(380,260,000)	...	...	...	...	...
...	380,560,000	...	(380,560,000)	...	...	...	...	...
National Research Council of Canada								
Grants								
Research and technology innovation Program to increase Canadian science and technology capacity								
...	380,000	...	(380,000)	...	...	...	...	...

...	956,000	...	...	956,000	...	954,517	1,483	...	955,731
...	...	...	...	380,000	380,000	304,250	75,750	...	339,783
...	956,000	...	...	380,000	1,336,000	1,258,767	77,233	...	1,295,514
...	1,336,000	...	...	1,336,000	...	1,258,767	77,233	...	1,295,514
Contributions									
Research and technology innovation									
...	3,268,000	...	...	340,000	3,608,000	3,591,565	16,435	...	3,716,503
...	40,000,000	...	...	...	40,000,000	40,000,000	...	...	40,000,000
...	1,064,000	...	...	...	1,064,000	938,166	125,834	...	1,088,772
...	1,200,000	...	...	5,160,000	6,360,000	6,238,877	121,123	...	5,316,182
...	45,532,000	...	...	5,500,000	51,032,000	50,768,608	263,392	...	50,121,457
Support for innovation and the national science and technology infrastructure									
...	78,264,000	1	(11,254,001)	67,010,000	...	65,410,178	1,599,822	...	67,215,716
...	9,300,000	...	...	9,454,000	18,754,000	18,195,808	558,192	...	14,822,959
...	87,564,000	1	(1,800,001)	85,764,000	...	83,605,986	2,158,014	...	82,038,675
...	133,096,000	1	3,699,999	136,796,000	...	134,374,594	2,421,406	...	132,160,132
Program Summary by Business Line									
...	45,912,000	...	...	5,120,000	51,032,000	50,768,608	263,392	...	50,121,457
...	87,564,000	1	(1,800,001)	85,764,000	...	83,605,986	2,158,014	...	82,038,675
...	956,000	...	...	380,000	1,336,000	1,258,767	77,233	...	1,295,514
...	134,432,000	1	3,699,999	138,132,000	...	135,633,561	2,498,639	...	133,455,646
Natural Sciences and Engineering Research Council									
Grants									
...	753,041,000	1	(1,494,349)	751,546,652	...	745,340,030	6,206,622	...	685,232,091
...	5,000,000	...	...	5,000,000	...	5,000,000	...	...	5,000,000
...	15,900,000	...	...	15,900,000	...	15,867,024	32,976	...	7,191,666
...	773,941,000	1	(1,494,349)	772,446,652	...	766,207,054	6,239,598	...	697,423,757

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
Social Sciences and Humanities Research Council							
Grants							
...	229 361,000	466,060	225 332,000	221,232,828	4,099,172	...	197,984,083
...	(4,495,060)	...	244,522,000	244,518,326	3,674	...	224,182,351
...	20,000,000	...	32,284,000	31,274,688	1,009,312	...	14,210,500
...	32,284,000	...	...	...	...	...	...
...	486,167,000	15,504,940	502,138,000	497,025,842	5,112,158	...	436,376,934
Statistics Canada							
Contributions							
...	561,000	...	561,000	560,800	200	...	560,800
...	561,000	...	561,000	560,800	200	...	560,800
...	2,851,252,000	47,473,261	2,503,630,841	2,353,905,862	149,724,979	...	2,740,551,936 ⁽¹⁾⁽²⁾

(S) Statutory transfer payment.

(1) During the year, the Ministry Economic Development Agency of Canada for the Regions of Quebec was created. Therefore, the previous year's amounts have been restated by \$338,785,782.

(2) Amends reporting in previous year's Public Accounts.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
Department		
Budgetary (respendable revenues)		
Marketplace rules and services	48,850,000	46,004,558
Canadian Intellectual Property Office	136,035,000	112,821,800
Revolving Fund	184,885,000	158,826,358
Industry sector development	9,669,000	7,604,514
Total Department—Budgetary	194,554,000	183,991,914
Statistics Canada		
Budgetary (respendable revenues)		
Economic and social statistics	117,098,000	87,330,747
Census of population statistics	12,902,000	13,603,175
Total Program—Budgetary	130,000,000	83,626,065
Total Ministry—Budgetary	324,554,000	267,617,979
		270,095,757

Revenues

Department	Current year	Previous year
	\$	\$
Department		
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	13,630,251	11,787,796
Atlantic Development Board carry-over projects	17,668	20,308
<i>Atlantic Provinces Power Development Act</i>	1,594,598	1,803,945
	15,242,517	13,612,049
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	266,018	1,210,462
Repayable contributions	8,538,239	1,370,478
Sundries	5,597,866	1,994,002
Adjustments to prior year's payables	3,345,422	2,627,102
	17,747,545	7,202,044
Sales of goods and services—		
Rights and privileges—		
Fees for the registration of trademarks, patents and copyrights	115,596,781	95,747,716
Royalties	1,267,186	1,146,827
Penalties	17,700	...
Licence fees	139,990,478	24,587,556
	256,872,145	121,482,099
Services of a regulatory nature—		
Inspection fees	1,892,823	1,764,699
Other services	45,570,713	42,724,277
	47,463,536	44,488,976
Services of a non-regulatory nature	10,303,763	10,310,716
Sales of goods and information products—		
Sales of information products	319,782	345,245
Sales of other goods	357	2,037
	320,139	347,282
Other fees and charges—		
Fees from <i>Small Business Loans Act</i>	1,895,069	2,022,856
Fees from <i>Canada Small Business Financing Act</i>	52,964,512	16,531,985
Fees from capital leasing pilot project	881,107	211,870
User charges	2,268,099	2,840,636
Deferred revenues	257,557,070	89,608,585
Sundries	154,252	2,061,092
	315,720,109	113,277,024
	630,679,692	289,906,097

Revenues—Continued

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Proceeds from the disposal of surplus Crown assets	290,490	264,453		
Miscellaneous revenues—				
Gains on foreign exchange	810	...		
Fines— <i>Competition Act</i> and consumer products				
Loans	8,547,648	11,103,410		
Contingently recoverable payments	21,887,809	24,811,815		
Interest on overdue accounts receivables	79,363,083	56,844,964		
Deferred revenues	1,283,561	1,536,690		
Sundries	(20)	(5,977)		
	8,054,430	6,129,249		
	119,137,321	100,420,151		
Total Department	783,097,565	411,404,794		
Canadian Space Agency				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	325,069	192,501		
Adjustments to prior year's payables	995,558	56,816		
	1,320,627	249,317		
Sales of goods and services—				
Rights and privileges—				
Royalties revenues	3,107,078	3,307,100		
Services of a non-regulatory nature	1,051,647	676,912		
	4,158,725	3,984,012		
Proceeds from the disposal of surplus Crown assets	13,392	18,158		
Miscellaneous revenues	21,136	26,053		
Total Program	5,513,880	4,277,540		
Competition Tribunal				
Other revenues—				
Proceeds from the disposal of surplus Crown assets	(62)	2,456		
Total Program	(62)	2,456		
Copyright Board				
Other revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	539	4,210		
Proceeds from the disposal of surplus Crown assets	10	...		
Total Program	549	4,210		
National Research Council of Canada				
Other revenues—				
Refunds of previous years' expenditures—				
Repayment for goods and services not provided and other miscellaneous refunds	906,603	792,100		
Adjustments to prior year's payables	5,494,159	1,319,710		
	6,400,762	2,111,810		
Sales of goods and services—				
Rights and privileges—				
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	4,857,821	5,327,315		
Lease and use of public property—				
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	2,858,332	2,529,325		
Services of a non-regulatory nature—				
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	1,528,149	1,346,955		
Sales of goods and information products—				
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	11,439,943	9,771,745		
Other fees and charges—				
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	54,504,095	60,522,915		
Sundries	4,766,816	9,992,161		
	59,270,911	70,515,076		
	79,955,156	89,490,416		
Proceeds from the disposal of surplus Crown assets	220,814	159,570		
Miscellaneous revenues	3,500,000	1,400,000		
Total Program	90,076,732	93,161,796		

Revenues—Concluded

Natural Sciences and Engineering Research Council

Other revenues—

Refunds of previous years' expenditures—
 Refunds of previous years' expenditures
 Repayment of grants and scholarships.
 Adjustments to prior year's payables

Sales of goods and services—

Other fees and charges

Proceeds from the disposal of surplus Crown assets

Miscellaneous revenues

Total Program

Social Sciences and Humanities Research Council

Other revenues—

Refunds of previous years' expenditures—
 Refunds—Transfer payments
 Adjustments to prior year's payables

Sales of goods and services—

Other fees and charges

Proceeds from the disposal of surplus Crown assets

Miscellaneous revenues

Total Program

Statistics Canada

Other revenues—

Refunds of previous years' expenditures

Sales of goods and services—

Sales of goods and information products

Proceeds from the disposal of surplus Crown assets

Miscellaneous revenues

Total Program

	Current year	Previous year
	\$	\$
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	178	1,484
Repayment of grants and scholarships.	721,738	576,812
Adjustments to prior year's payables	367,979	445,765
	1,089,895	1,024,061
Sales of goods and services—		
Other fees and charges	100	130
Proceeds from the disposal of surplus Crown assets	592	141
Miscellaneous revenues	2,121	2,430
Total Program	1,092,708	1,026,762
Refunds of previous years' expenditures—		
Refunds—Transfer payments	1,036,549	574,742
Adjustments to prior year's payables	108,023	135,627
	1,144,572	710,369
Sales of goods and services—		
Other fees and charges	50	150
Proceeds from the disposal of surplus Crown assets	...	1,827
Miscellaneous revenues	1,366	2,948
Total Program	1,145,988	715,294
Refunds of previous years' expenditures	11,615	29,035
Sales of goods and services—		
Sales of goods and information products	83,626,065	103,664,885
Proceeds from the disposal of surplus Crown assets	7,042	7,842
Miscellaneous revenues	898,637	902,393
Total Program	84,543,359	104,604,155

Ministry Summary

Other revenues—

Return on investments

Refunds of previous years' expenditures

Sales of goods and services

Proceeds from the disposal of surplus Crown assets

Miscellaneous revenues

Total Ministry

(1) Interest unless otherwise indicated.

(2) During the year, the Ministry Economic Development Agency of Canada for the Regions of Quebec was created. Therefore, the previous year's amounts have been restated by \$52,749,622.

(3) Amounts reporting in previous year's Public Accounts.

	Current year	Previous year
	\$	\$
Return on investments	15,242,517	13,612,049
Refunds of previous years' expenditures	27,715,555	11,330,846
Sales of goods and services	798,419,788	487,045,690
Proceeds from the disposal of surplus Crown assets	532,278	454,447
Miscellaneous revenues	123,560,581	102,753,975
Total Ministry	965,470,719	615,197,007

SECTION 19

2004-2005

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial
Affairs

Courts Administration Service

Law Commission of Canada

Offices of the Information and Privacy
Commissioners of Canada

Supreme Court of Canada

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	19.2
Ministry summary	19.5
Programs by business line	19.9
Transfer payments	19.11
Details of spendable amounts	19.14
Revenues	19.14

Department

Objectives

To provide the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

Business Line Descriptions

Government client services

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and government policy.

Law and policy

To ensure a responsive, fair, efficient and accessible national system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

Administration

To ensure effective strategic management of the administration of justice program by establishing corporate management and administrative frameworks and services that ensure the optimal internal management of the Department and its resources.

Canadian Human Rights Commission

Objectives

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Business Line Descriptions

Canadian Human Rights Commission

The Commission aims to discourage and reduce discriminatory practices by dealing with complaints of discrimination on the prohibited grounds in the *Canadian Human Rights Act*; conducting audits of federal departments and agencies, and federally regulated private companies to ensure compliance with the *Employment Equity Act*; conducting research and information programs; and working closely with other levels of government, employers, service providers, and community organizations to promote human rights principles.

Canadian Human Rights Tribunal

Objectives

To ensure the equitable application of the *Canadian Human Rights Act* and the *Employment Equity Act* through the conduct of fair and efficient public hearings.

Business Line Descriptions

Public hearings

Public hearings provide a range of services which includes the inquiring into complaints of discrimination and determining if there has been a contravention of the Acts, as well as maintaining the Registry which creates

the best possible environment for the Tribunal members to conduct hearings throughout Canada by providing the necessary administrative and ongoing support. The Registry plans and organizes the hearings and provides members with a proper hearing environment.

Commissioner for Federal Judicial Affairs

Objectives

Provide the administrative support needed to guide an independent judiciary into the age of automation and to administer statutory expenditures under Part I of the *Judges Act* with probity and prudence.

Business Line Descriptions

Federal judicial affairs

The Office of the Commissioner for Federal Judicial Affairs provides a range of services to the judiciary through the following service lines: administration; the Canadian Judicial Council; and payments pursuant to the *Judges Act*.

- Administration—This service line provides the federal judiciary with guidance and advice on the interpretation of Part I of the *Judges Act*; provides the Minister an up-to-date list of approved candidates for appointment to the judiciary as well as providing support to the judiciary in the areas of finance, personnel, administration, training, editing and information technology.

- Canadian Judicial Council—This service line provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.

- Payments pursuant to the *Judges Act*—This service line provides for payment of salaries, allowances and annuities to judges and their survivors as authorized by the *Judges Act*.

Courts Administration Service

Objectives

The public has effective, timely and fair access, in either official language and in compliance with the relevant legislation, to the litigation processes of the Federal Court Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada.

Business Line Descriptions

Courts administration

This business line provides Canadians with the services needed to ensure accountability for the use of public money in support of the administration of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada while at the same time ensuring that the public's access to those courts is consistent with the Courts Administration Service's strategic outcome and safeguarding the principle of judicial independence. These services can be divided into three service lines, Registry Operations, Corporate Management and Judicial Support. The three service lines will produce three outputs, improved access to the courts, promotion of judicial independence and improved service delivery. These outputs will in turn enable the Courts Administration business line to realize its strategic outcome.

Law Commission of Canada

Objectives

The objective of the Commission is to provide independent advice on improving, modernizing and reforming Canadian laws, legal institutions and procedures to ensure that they are aligned with the changing needs of Canadian individuals and society.

Business Line Descriptions

Law Commission of Canada

The Law Commission of Canada fulfils its mandate through the promotion of relevant research that directly engages Canadians in the renewal of the law. The Commission develops and conducts research programs to further the understanding of the role law can and should play in Canadian society.

The Commission uses a variety of formats to consult within the legal community and with Canadians at large. Aside from the publication and distribution of reports, the Commission takes advantage of other media and fora, including electronic dissemination of studies, the sponsorship of conferences and seminars, press conferences, and town hall meetings.

The results of the Commission's research and consultations are summarized in public papers announcing its findings and proposals. On occasion, these may be formulated into recommendations to Parliament.

Offices of the Information and Privacy Commissioners of Canada

Office of the Information Commissioner of Canada
Program

Objectives

To persuade federal government institutions to adopt information practices in keeping with the *Access to Information Act*; to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court; to deliver timely, thorough and fair investigations of complaints made against government by individuals; to encourage a culture of openness within the federal public service; to ensure that Parliament is informed of the activities of the Commissioner's office, the general state of health of the right of access and any matter dealt within the access law

requiring reform; and to ensure that internal overhead functions are in place to support access to information program management decisions and accountability.

Business Line Descriptions

Access to government information

Investigating complaints, reviewing proposals for legislative change affecting access to information, responding to written and telephone inquiries, conducting reviews of the extent of non-compliance with the Act, the resolution of complaints and pursuit of court resolution of unsolved complaints and encouragement of open government policies throughout the federal system.

Corporate services

Provision of such administrative support services as finance, personnel, information technology and general administration.

Office of the Privacy Commissioner of Canada
Program

Objectives

To ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal government institution, is protected; to encourage the growth of fair information practices by government institutions; to promote the adoption of practices consistent with the principles set out in the Canadian Standards Association's Model Code for the Protection of Personal Information; to ensure that the rights of those making complaints to the Commissioner, pursuant to the *Personal Information Protection and Electronic Documents Act*, are respected; and to ensure that internal overhead functions are in place to support privacy program management decisions and accountability.

Business Line Descriptions

Protection of personal information (federal public sector)

Investigating complaints, reviewing and auditing departmental privacy performance, responding to written and telephone inquiries, assessing the impact on privacy of new technologies implemented or being considered for implementation by government agencies, monitoring legislation, advising Parliament as well as federal departments and agencies, and investigating issues which will have an impact on the privacy of Canadians.

Protection of personal information (private sector)

Conducting and promoting research into issues and practices associated with the protection of personal information, promoting sound practices for the management of personal information, educating clients as to their rights and responsibilities associated with the collection use or disclosure of personal information, addressing complaints regarding the handling of personal information, seeking resolution through negotiation, mediation or conciliation and, where necessary, the pursuit of remedy through the courts, investigating an organization's practices for the handling of personal information and complementing provincial efforts to protect personal information involved in commercial activity.

Corporate services

Provision of such administrative support services as finance, personnel, information technology and general administration.

Supreme Court of Canada

Objectives

To provide a general Court of Appeal for Canada.

Business Line Descriptions

Office of the Registrar

The Office of the Registrar provides a range of services to the Court including processing all documents filed by litigants and preparing cases for hearing and judgment; reporting and publishing the judgments of the Court; maintaining the information base required by the Court; providing information on the Court as well as maintaining and preserving the records and history of the Court. The Office also administers the following statutory payments: judges' salaries, allowances, and annuities; annuities to spouses and children of judges; and lump sum payments to spouses of judges who die while in office.

Ministry Summary

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	
Department									
...	533,850,000	...	...	533,850,000	1			
...	...	4,927,722	...	4,927,722	1a				
...	...	7,596,745	...	7,596,745	1b				
...	...	...	9,034,969	9,034,969				
...	...	...	2,548,000	2,548,000				
...	...	...	(985,498)	(985,498)				
...	533,850,000	12,524,467	10,597,471	556,971,938		498,303,170	58,668,768	...	
Total—Vote 1									
...	389,604,000	...	...	389,604,000	5			
...	...	2,200,000	...	2,200,000	5a				
...	...	...	(9,034,969)	(9,034,969)				
...	...	...	(675,000)	(675,000)				
...	389,604,000	2,200,000	(9,709,969)	382,094,031		376,501,718	5,592,313	...	
Total—Vote 5									
...	69,970	...	(248)	69,722	(S)	69,722	...	...
...	81,264,000	...	(13,204,698)	68,059,302	(S)	68,059,302	...	...
20,679	...	...	6,049	26,728	(S)	21,548	...	...
...	
...	
20,679	1,004,787,970	14,724,467	(12,311,395)	1,007,221,721		942,955,460	64,261,081	5,180	
Total Department—Budgetary									
Canadian Human Rights Commission									
...	18,270,000	...	...	18,270,000	10			
...	...	1,800,000	...	1,800,000	10a				
...	...	...	130,000	130,000				
...	18,270,000	1,800,000	130,000	20,200,000		18,525,034	1,674,966	...	
...	2,453,000	...	(37,169)	2,415,831	(S)	2,415,831	...	...
38	...	...	10	48	(S)	...	38	10
38	20,723,000	1,800,000	92,841	22,615,879		20,940,865	1,675,004	10	
Total Program—Budgetary									

Ministry Summary—Continued

Source of authorities					Disposition of authorities								
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		
	\$	\$	\$				\$	\$	\$		\$		
...	3,895,000	...	...	...	3,895,000	15	Canadian Human Rights Tribunal					...	3,984,683
...	...	802,915	...	...	802,915	15a	Program expenditures					...	328,725
...	...	...	17,000	...	17,000		Transfer from TB Vote 15 ⁽¹⁾					...	151
...	3,895,000	802,915	17,000	...	4,714,915	(S)	Total—Vote 15					3,852,630	862,285
...	383,000	...	(39,934)	...	343,066	(S)	Contributions to employee benefit plans					...	...
...	...	...	50	...	50	(S)	Spending of proceeds from the disposal of surplus Crown assets					50	...
...	4,278,000	802,915	(22,884)	...	5,058,031		Total Program—Budgetary					4,195,746	862,285
Commissioner for Federal Judicial Affairs													
...	7,970,000	...	...	...	7,970,000	20	Operating expenditures					...	7,478,402
...	...	667,013	...	...	667,013	20a	Operating expenditures					...	...
...	...	50,000	...	...	50,000	20b	Operating expenditures					...	...
...	...	...	25,000	...	25,000		Transfer from TB Vote 15 ⁽¹⁾				
...	7,970,000	717,013	25,000	...	8,712,013		Total—Vote 20					8,245,889	466,124
...	...	...	...	...	...	25	Canadian Judicial Council—Operating expenditures					...	...
...	1,575,000	...	...	...	1,575,000	25a	Canadian Judicial Council—Operating expenditures					...	...
...	...	27,250	...	...	27,250	25b	Canadian Judicial Council—Operating expenditures					...	...
...	...	420,000	...	...	420,000		Total—Vote 25					1,619,484	402,766
...	1,575,000	447,250	...	...	2,022,250	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office					...	1,751,342
...	327,076,000	...	5,911,707	...	332,987,707	(S)	Contributions to employee benefit plans					332,987,707	...
...	936,000	...	(113,543)	...	822,457		Total Program—Budgetary					822,457	...
...	337,557,000	1,164,263	5,823,164	...	344,544,427		Total Program—Budgetary					343,675,537	868,890
...	...	...	...	...	...		Total Program—Budgetary					...	331,094,451

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use						
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$	
...	781,000	...	408,542	1,189,542		1,189,542	...	...	1,237,818
...	4,699,000	6,440,190	931,042	12,070,232		11,702,004	368,228	...	11,092,291	
6,800	9,868,000	6,850,765	1,118,201	17,843,766		17,258,063	585,703	...	16,559,797	
Supreme Court of Canada										
...	20,137,000	...	...	20,137,000	50				
...	...	927,950	...	927,950	50a					
...	...	...	163,000	163,000					
...	20,137,000	927,950	163,000	21,227,950	(S)	19,884,195	1,343,755	...	21,321,065	
...	4,461,000	...	238,600	4,699,600		4,699,600	...	...	4,243,421
...	2,553,000	...	(454,621)	2,098,379	(S)	2,098,379	...	...	1,934,050
22,545	...	...	240	22,785	(S)	22,152	393	240	...
22,545	27,151,000	927,950	(52,781)	28,048,714		26,704,326	1,344,148	240	27,498,536	
75,062	1,461,817,970	28,643,509	(5,613,663)	1,484,922,878		1,414,368,615	70,548,833	5,430	1,453,138,491	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all statutory authority.

(S) Statutory authority.
 (1) Treasury Board Vote 5—Government contingencies.
 Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Government client services	503,118,206	457,653,052	...	...	...	...	...	...	...	...	...	...	...	...	...	503,118,206	457,653,052	
Law and policy	40,832,053	38,390,457	...	...	382,094,031	376,501,718	...	...	...	...	...	...	...	...	...	422,926,084	414,892,175	
Administration	81,177,431	70,410,233	...	...	...	...	...	...	...	...	...	...	...	...	...	81,177,431	70,410,233	
Total Department—Budgetary	625,127,690	566,453,742	...	...	382,094,031	376,501,718	...	...	...	...	...	...	...	...	...	1,007,221,721	942,955,460	
Canadian Human Rights Commission—Budgetary	22,615,879	20,940,865	...	...	...	...	...	...	...	...	...	...	...	...	...	22,615,879	20,940,865	
Canadian Human Rights Tribunal																		
Public hearings	5,058,031	4,195,746	...	...	...	...	...	...	...	...	...	...	...	...	...	5,058,031	4,195,746	
Total Program—Budgetary	5,058,031	4,195,746	...	...	...	...	...	...	...	...	...	...	...	...	...	5,058,031	4,195,746	
Commissioner for Federal Judicial Affairs																		
Federal judicial affairs	344,819,427	343,894,665	...	...	...	...	...	...	...	275,000	219,128	...	...	...	...	344,544,427	343,675,537	
Revenues netted against expenditures	(275,000)	(219,128)	...	...	...	...	...	...	...	(275,000)	(219,128)	...	...	...	...	...	...	...
Total Program—Budgetary	344,544,427	343,675,537	...	...	...	...	...	...	...	...	...	...	...	...	...	344,544,427	343,675,537	
Courts Administration Service—Budgetary	56,267,029	55,410,696	...	...	...	...	...	...	...	...	...	...	...	...	...	56,267,029	55,410,696	
Law Commission of Canada—Budgetary	3,323,311	3,227,922	...	...	...	...	...	...	...	...	...	...	...	...	...	3,323,311	3,227,922	
Offices of the Information and Privacy Commissioners of Canada																		
Office of the Information Commissioner of Canada Program	4,340,885	4,123,410	...	...	...	...	...	...	...	...	...	...	...	...	...	4,340,885	4,123,410	
Access to government information	1,432,649	1,432,649	...	...	...	...	...	...	...	...	...	...	...	...	...	1,432,649	1,432,649	
Corporate services	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	5,773,534	5,556,059	...	...	...	...	...	...	...	...	...	...	...	...	...	5,773,534	5,556,059	

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office of the Privacy Commissioner of Canada Program												
Protection of personal information (federal public sector)	4,020,000	3,745,058	...	...	...	...	...	...	...	...	4,020,000	3,745,058
Protection of personal information (private sector)	6,871,232	6,482,240	...	...	500,000	367,409	...	...	...	...	7,371,232	6,849,649
Corporate services	679,000	1,107,297	...	...	...	...	...	...	...	...	679,000	1,107,297
Total Program—Budgetary	11,570,232	11,334,595	...	...	500,000	367,409	...	...	...	...	12,070,232	11,702,004
Total Offices of the Information and Privacy Commissioners of Canada—Budgetary	17,343,766	16,890,654	...	...	500,000	367,409	...	...	...	...	17,843,766	17,258,063
Supreme Court of Canada												
Office of the Registrar	28,048,714	26,704,326	...	...	...	...	...	...	...	...	28,048,714	26,704,326
Total Program—Budgetary	28,048,714	26,704,326	...	...	...	...	...	...	...	...	28,048,714	26,704,326
Total Ministry—Budgetary	1,102,328,847	1,037,499,488	...	...	382,594,031	376,869,127	...	...	...	...	1,484,922,878	1,414,368,615

Transfer Payments

Source of authorities

Available from previous years	As shown in			Adjustments and transfers	Total available for use
	Main Estimates	Supplementary Estimates			
\$	\$	\$	\$	\$	\$
...	18,170	...	...	...	18,170
...	1,140	...	...	...	1,140
...	12,274	...	...	...	12,274
...	7,220	...	...	...	7,220
...	8,620	...	...	...	8,620
...	26,600	...	...	...	26,600
...	268,345	...	...	...	268,345
...	38,600	...	...	...	38,600
...	100,000	...	...	...	100,000
...	510,631	...	(279,131)	...	231,500
...	100,000	...	...	...	100,000
...	50,000	...	...	...	50,000
...	2,210,900	...	(259,098)	...	1,951,802
...	500,000	...	(139,253)	...	360,747
...	200,000	...	(100,000)	...	100,000
...
...	4,052,500	...	(777,482)	...	3,275,018

Department

Grants

Law and policy
 Uniform Law Conference of Canada—Administration grant
 Institut International de droit d'expression française (IDEF)
 Canadian Association of Chiefs of Police for the Law Amendments Committee
 British Institute of International and Comparative Law
 Hague Academy of International Law
 Canadian Human Rights Foundation
 National Judicial Institute
 Canadian Society for Forensic Science
 Canadian Association of Provincial Court Judges
 Grants in support of the Justice Partnership and Innovation Fund
 Grants in support of the Aboriginal Justice Strategy
 Grants in support of the Child-centred Family Justice Fund
 Grants in support of the Youth Justice Renewal Fund
 Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations and institutions for activities in support of the Victims of Crime Initiative
 Grants under the Access to Justice in Both Official Languages Support Fund
 Items not required for the current year

Total—Grants

Contributions

Law and policy
 Contributions to the provinces and territories in support of the youth justice services
 Contributions to the provinces and territories in support of the youth justice services—
 Intensive rehabilitative custody and supervision program
 Contributions to the provinces under the Aboriginal courtwork program
 Contributions under the Justice Partnership and Innovation Fund

Disposition of authorities

Used in the current year	Variance		Available for use in subsequent years
	\$	\$	
18,170	...	...	...
...	1,140	...	...
12,274	...	...	...
7,220	...	...	...
8,620	...	...	...
26,600	...	...	...
268,345	...	...	...
38,600	...	...	...
100,000	...	...	...
231,500	...	...	...
100,000	...	...	...
10,000	40,000	...	...
1,801,582	150,220	...	...
307,507	53,240	...	...
82,602	17,398	...	...
...
3,013,020	261,998	...	34,853,207

188,652,100
 1,944,150
 4,836,363
 2,778,728

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Available for use in subsequent years
	\$	\$	\$		\$	\$	
...	7,350,000	...	(136,616)	7,041,464	171,920	...	6,873,209
...	16,029,500	...	(254,532)	15,774,968	...	...	15,140,001
...	4,856,593	...	...	4,970,593	(114,000)	...	4,742,593
...	9,890,500	...	(2,240,902)	7,034,631	614,967	...	9,392,121
...	1,425,000	...	(124,695)	1,295,814	4,491	...	1,522,640
...	3,223,901	...	(234,687)	2,899,410	89,804	...	1,717,253
...	5,437,199	...	(2,330,754)	3,106,445	...	...	3,200,000
...	124,827,507	...	...	124,713,507	114,000	...	114,941,507
...	950,000	...	234,687	1,165,987	18,700	...	1,199,948
...	1,400,000	...	(675,461)	724,538	1	...	756,493
...	250,000	...	...	250,000	...	...	...
...	2,500,000	...	(2,200,000)	300,000	...	...	...
...	1,286,354	...	(250,000)	...	1,036,354	...	...
...	...	2,200,000	...	...	2,200,000	...	...
...	...	...	7,013,131	6,000,000	1,013,131	...	9,409,136
...	...	...	...	...	...	...	10,929,323
...	385,551,500	2,200,000	(8,932,487)	373,488,698	5,330,315	...	384,062,487
...	389,604,000	2,200,000	(9,709,969)	376,501,718	5,592,313	...	418,915,694

Offices of the Information and Privacy Commissioners

of Canada

Office of the Privacy Commissioner of Canada

Program

Contributions

Protection of personal information (private sector)
Contributions in support of research into and the promotion of the protection of personal information

...	...	500,000	...	500,000	...	367,409	132,591	...	...
...	...	500,000	...	500,000	...	367,409	132,591	...	...
Total Program									
...	...	500,000	...	500,000	...	367,409	132,591	...	...
Total Offices of the Information and Privacy Commissioners of Canada									
...	389,604,000	2,700,000	(9,709,969)	382,594,031	...	376,869,127	5,724,904	...	418,915,694
Total Ministry									

Details of Spendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Commissioner for Federal Judicial Affairs			
Budgetary (spendable revenues)			
Federal judicial affairs			
Judicium training program	92,800	92,800	100,230
Office of the Umpires service fees	50,000	50,000	50,000
Administrative arrangement with Canadian International Development Agency	132,200	76,328	84,047
Total Ministry— Budgetary	275,000	219,128	234,277

Revenues

	Current year	Previous year
	\$	\$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Other government departments	46,151	12,128
Sundries	1,263,040	900,642
Adjustments to prior year's payables	39,499,649	775,791
	40,808,840	1,688,561
Sales of goods and services—		
Services of a regulatory nature—		
Divorce registrations	729,772	668,039
Family orders agreements and enforcements assistance	6,409,977	5,592,737
	7,139,749	6,260,776
Proceeds from the disposal of surplus Crown assets	6,049	20,679
Miscellaneous revenues—		
Fines—Northwest Territories	3,200	6,750
Fines and forfeitures	960,983	1,012,675
Rental of dwellings and utilities	344,800	335,117
Crown corporation billings	332,439	366,766
Royalties and patents	50,689	67,499
Services of a non-regulatory nature	145,533,417	131,580,439
Sundries	634,554	153,045
	147,860,082	133,522,291
Total Department	195,814,720	141,492,307
Canadian Human Rights Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,338	21,115
Adjustments to prior year's payables	29,387	12,089
	32,725	33,204
Proceeds from the disposal of surplus Crown assets	10	38
Miscellaneous revenues	130	480
Total Program	32,865	33,722

Revenues—Continued

	Current year	Previous year
Canadian Human Rights Tribunal		
Other revenues—		
Refunds of previous years' expenditures—	...	1,719
Refunds of previous years' expenditures	3,700	4,977
Adjustments to prior year's payables		
Proceeds from the disposal of surplus Crown assets		
Miscellaneous revenues	3,700	6,696
	50	151
	16	25
Total Program	3,766	6,872
Commissioner for Federal Judicial Affairs		
Other revenues—		
Refunds of previous years' expenditures—	7,788	...
Adjustments to prior year's payables		
Sales of goods and services—		
Services of a non-regulatory nature	219,127	234,277
Miscellaneous revenues—		
Judges' Public Service Superannuation Account deductions	8,780,811	9,989,084
Total Program	9,007,726	10,223,361
Courts Administration Service		
Other revenues—		
Refunds of previous years' expenditures—	47,703	29,865
Refunds of previous years' expenditures	...	82,817
Adjustments to prior year's payables		
	47,703	112,682
Sales of goods and services—		
Services of a regulatory nature—	1,521,354	1,332,897
Filing fees	36,319	35,550
Court costs	1,557,673	1,368,447
Sales of goods and information products—		
Sales from photocopies	263,770	39,495
Other fees and charges	60	120
	1,821,503	1,408,062
Proceeds from the disposal of surplus Crown assets	1,482	68,895

Revenues—Concluded

	Current year	Previous year
	\$	\$
Supreme Court of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	29,068	5,786
Adjustments to prior year's payables	107,766	72,534
	136,834	78,320
Sales of goods and services—		
Lease and use of public property	1,009	1,299
Sales of goods and information products—		
Sale of Supreme Court Bulletin	6,810	8,890
Sale of reasons for judgment	11,095	19,422
	17,905	28,312
Other fees and charges—		
Photocopies	30,394	26,090
Filing fees	58,933	57,993
Sundries	22,402	20,014
	111,729	104,097
	130,643	133,708
Proceeds from the disposal of surplus Crown assets	240	22,545
Miscellaneous revenues—		
Judges' contributions towards annuities	71,097	69,606
Total Program	338,814	304,179
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	41,055,160	2,092,619
Sales of goods and services	9,311,022	8,036,823
Proceeds from the disposal of surplus Crown assets	7,831	125,933
Miscellaneous revenues	160,199,818	147,942,698
Total Ministry	210,573,831	158,198,073 ⁽¹⁾

(1) Amends reporting in previous year's Public Accounts.

SECTION 20

2004-2005

PUBLIC ACCOUNTS OF CANADA

National Defence

Department

Canadian Forces Grievance Board

Military Police Complaints Commission

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions . . .	20.2
Ministry summary	20.4
Programs by business line	20.6
Transfer payments	20.7
Details of spendable amounts	20.9
Revenues	20.10

Department

Objectives

To defend Canada and Canadian interests and values while contributing to international peace and security.

Business Line Descriptions

Command and control

The Department will develop and maintain the ability to collect, analyse and communicate information, plan and coordinate operations, and provide the capabilities necessary to direct forces to achieve assigned missions.

Command and control encompasses the range of results that the Department must achieve in order to exercise effective and efficient command and control of the Canadian Forces. This includes a variety of information and decision-making support functions such as data and voice communications, and intelligence gathering and analysis. These capabilities will be delivered by a mix of support and operational units, including: operational and tactical level headquarters elements; fixed and deployable communications and specialty surveillance assets; national intelligence gathering and analysis elements and Canada, US and NATO aerospace control and warning elements.

Conduct operations

The Department will provide the ability to employ the range of military capabilities required to achieve its assigned missions, when and where directed.

Conduct operations encompasses the series of results that the Department commits the bulk of its operational military forces towards achieving. These results relate mainly to specific missions and military functions man-

dated by the White Paper, and include elements of pure capability as well as those earmarked and employed on a regular basis for ongoing missions. Operational forces include: front-line, combat-capable maritime, land and air forces, and deployable engineering, disaster relief and other specialist elements.

Sustain forces

The Department will repair and maintain equipment, shelter and sustain personnel, and produce the infrastructure and capabilities necessary to support military operations.

Force sustainment encompasses the series of results that the Department must achieve in order to effectively and efficiently conduct military activities. These results differ from those required for force generation in that they deal mainly with supporting the employment of Canada's military forces rather than the production of those forces.

Force sustaining elements include a mix of deployable, operational support forces, supplemented by fixed installations and service providers, such as: bases, wings, supply depots and other defence infrastructure; maintenance, engineering and equipment service elements; transport and logistic movement and support assets; medical, dental, legal and other personnel support services, and foreign attaches and liaison staffs.

Generate forces

The Department will recruit and train personnel, research, test and procure equipment, and design force structure to produce multi-purpose combat-capable military forces.

Force generation encompasses the range of results that the Department must achieve to provide the government with multi-purpose combat-capable military forces. It in-

volves a wide variety of general support capabilities that provide the Department with the personnel, equipment and organizational structures needed to create the forces able to conduct effective military operations. Mobilization and Reserve training and employment activities are important elements of force generation. Force generation capabilities will be primarily provided by fixed, domestic force elements, including: schools, colleges and military training centres; project management offices, and test and evaluation units; recruiting centres; research establishments, institutes, and test and evaluation units, and Reserve training and employment element.

Corporate policy and strategy

The Department will produce and implement corporate policies and strategies to achieve broad Government objectives, manage departmental activities, and provide defence and security advice.

Corporate policy and strategy encompasses the series of results that the Department must achieve in order to demonstrate compliance with legislative, managerial, and administrative requirements. These results are primarily business oriented, but also include the requirement for Defence to conduct its affairs in a transparent, compassionate and socially aware fashion, so as to reflect and reaffirm the values and expectations of both the Defence workforce and Canadian society at large. Corporate capabilities are almost exclusively provided by domestic service providers, including: national level corporate staffs; defence public information and representation elements, and cadet program and defence-supported advocacy elements.

Canadian Forces Grievance Board

Objectives

The creation of the Board is the result of the government's desire to update the system of military justice within the Canadian Forces and to make it more efficient, transparent and humane in order to contribute to the improvement of working relations for its members. Specifically, its objective can be articulated as follows: to act as an independent administrative tribunal and to assure the just and impartial review of grievances that must be submitted to the Board in accordance with the *National Defence Act*.

The Board is responsible for inquiry, analysis, review, and hearing of grievances referred to it by the Chief of the Defence Staff (CDS) and under the legislation, and to make its findings and recommendations available to the CDS and the plaintiff. The CDS makes final decisions.

Business Line Descriptions

Canadian Forces Grievance Board

The Canadian Forces Grievance Board has only one sphere of activity designated as being "the examination of grievances by members of the Canadian Forces referred by the Chief of Defence Staff" in accordance with the Act and accompanying regulations.

Military Police Complaints Commission

Objectives

To deal expeditiously with interference complaints received from military police, to oversee the Provost Marshal's treatment of complaints about misconduct of military police, and to review the Provost Marshal's handling of specific misconduct complaints when requested to do so by the complainant.

Business Line Descriptions

Military Police Complaints Commission

The processing of complaints having to do with the military police.

Source of authorities

Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$	\$							
...	9,806,266,000	...	...	9,806,266,000	1	Operating expenditures				
...	...	412,726,522	...	412,726,522	1a	Transfer of \$190,290,021 from National Defence Vote 5, and \$39,760,001 from National Defence Vote 10				
...	...	188,533,281	...	188,533,281	1b	Transfer from: Vote 5				
...	...	...	...	190,290,021		Vote 10				
...	...	...	...	39,760,001		TB Vote 15 ⁽¹⁾				
...	...	...	...	32,418,000						
...	9,806,266,000	601,259,803	262,468,022	10,669,993,825		Total—Vote 1	10,474,201,918	195,791,907	...	9,902,637,478
...	2,158,297,000	...	...	2,158,297,000	5	Capital expenditures				
...	...	225,343,000	...	225,343,000	5a	Transfer to Vote 1				
...	...	...	...	(190,290,021)						
...	2,158,297,000	225,343,000	(190,290,021)	2,193,349,979		Total—Vote 5	2,174,733,776	18,616,203	...	1,944,202,974
...	180,575,945	...	...	180,575,945	10	Grants and contributions				
...	...	2,500,000	...	2,500,000	10a	Grants and contributions				
...	...	1	...	1	10b	Transfer to Vote 1				
...	...	...	...	(39,760,001)						
...	180,575,945	2,500,001	(39,760,001)	143,315,945		Total—Vote 10	142,321,573	994,372	...	279,248,548
...	69,970	...	23,448	93,418	(S)	Minister of National Defence—Salary and motor car allowance	93,418	...	...	87,828
...	12,000,000	...	(3,908,536)	8,091,464	(S)	Payments under the <i>Supplementary Retirement Benefits Act</i>	8,091,464	...	...	8,808,283
...	2,500,000	...	(657,618)	1,842,382	(S)	Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>	1,842,382	...	...	2,074,380
...	...	...	...	...	(S)	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (<i>Appropriation Act No. 4, 1963</i>)				
...	100,000	...	(9,924)	90,076	(S)	Contributions to employee benefit plans—Members of the military	90,076	...	...	87,609
...	899,717,000	...	(21,553,391)	878,163,609	(S)	Contributions to employee benefit plans	878,163,609	...	...	823,177,439
...	227,990,000	...	(5,709,059)	222,280,941	(S)	Collection agency fees	222,280,941	...	...	207,506,671
...	...	...	44,177	44,177	(S)	Spending of proceeds from the disposal of surplus Crown assets	44,177	...	...	37,490
5,137,988	...	...	20,174,386	25,312,374		Total budgetary	20,654,332	...	4,658,042	17,746,011
5,137,988	13,287,515,915	829,102,804	20,821,483	14,142,578,190		Total	13,922,517,666	215,402,482	4,658,042	13,185,614,711

L11c Authorization for working capital advance account as established by Vote L20b, *Appropriation Act No. 1, 1976*. Limit \$120,000,000 (Net)

L15 Loans in respect of housing projects, *Special Appropriation Act, 1963*. Limit \$37,000,000 (Net)

87,730,276	...	...	87,730,276	...	...	(6,097,108)	...	93,827,384	2,595,295
13,890,635	...	...	13,890,635	...	...	(272,496)	...	14,163,131	83,467
101,620,911	...	...	101,620,911	...	...	(6,369,604)	...	107,990,515	2,678,762

Total non-budgetary									
Total Department—									
Budgetary									
Non-budgetary									
5,137,988	13,287,515,915	829,102,804	20,821,483	14,142,578,190	...	13,922,517,666	215,402,482	4,658,042	13,185,614,711
101,620,911	...	...	...	101,620,911	...	(6,369,604)	...	107,990,515	2,678,762

Canadian Forces Grievance Board

Program expenditures									
Transfer from TB Vote 15 ⁽¹⁾									
...	7,661,000	...	...	7,661,000	...	...	...	...	...
...	...	...	38,000	38,000	...	...	...	...	...
...	7,661,000	...	38,000	7,699,000	...	6,221,001	1,477,999	...	5,948,196
...	894,000	...	(330,898)	563,102	...	563,102	...	...	564,778
...	8,555,000	...	(292,898)	8,262,102	...	6,784,103	1,477,999	...	6,512,974

Military Police Complaints Commission

Program expenditures									
Transfer from TB Vote 15 ⁽¹⁾									
...	3,796,000	...	...	3,796,000	...	...	...	...	...
...	...	...	20,000	20,000	...	...	...	...	...
...	3,796,000	...	20,000	3,816,000	...	2,736,957	1,079,043	...	3,231,847
...	415,000	...	(167,053)	247,947	...	247,947	...	...	334,419
320	...	...	...	320	...	...	320	...	...
320	4,211,000	...	(147,053)	4,064,267	...	2,984,904	1,079,363	...	3,566,266

Total Ministry—									
Budgetary									
Non-budgetary									
5,138,308	13,300,281,915	829,102,804	20,381,532	14,154,904,559	...	13,932,286,673	217,959,844	4,658,042	13,195,693,951
101,620,911	...	...	...	101,620,911	...	(6,369,604)	...	107,990,515	2,678,762

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 15—Compensation adjustments.

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Command and control	1,201,142,085	1,205,993,237	430,564,843	426,247,820	...	...	3,893,328	2,721,628	...	...	...	1,627,813,600	1,629,519,429	...	...	...	...	...
Conduct operations	3,596,617,298	3,526,754,227	985,575,328	971,018,631	5,562,645	5,562,645	1,829,825	5,814,387	...	...	...	4,585,925,446	4,497,521,116	...	...	...	...	...
Sustain forces	5,051,715,178	4,917,436,274	531,122,907	508,670,230	11,921,179	11,233,298	163,130,184	163,173,975	...	...	...	5,431,629,080	5,274,165,827	...	...	...	...	...
Generate forces	1,999,610,584	1,994,356,562	238,937,695	236,611,035	4,247,375	4,187,472	244,538,981	230,348,704	...	...	...	1,998,256,673	2,004,806,365	...	...	...	...	...
Corporate policy and strategy—																		
Budgetary	351,331,825	363,265,986	32,461,580	32,186,060	131,608,668	131,362,080	16,448,682	10,309,197	...	...	...	498,953,391	516,504,929	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	101,620,911	101,620,911	...	...	...	...	...
Sub-total—																		
Budgetary	12,200,416,970	12,007,806,286	2,218,662,353	2,174,733,776	153,339,867	152,345,495	429,841,000	412,367,891	...	...	...	14,142,578,190	13,922,517,666	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	101,620,911	101,620,911	...	...	...	...	...
Revenues netted against expenditures	(429,841,000)	(412,367,891)	...	...	...	...	(429,841,000)	(412,367,891)	...	...	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	11,770,575,970	11,595,438,395	2,218,662,353	2,174,733,776	153,339,867	152,345,495	...	...	...	...	...	14,142,578,190	13,922,517,666	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	101,620,911	101,620,911	...	...	...	...	...
Canadian Forces Grievance Board—																		
Budgetary	8,262,102	6,784,103	...	...	...	...	...	...	...	...	...	8,262,102	6,784,103	...	...	...	...	...
Military Police Complaints Commission—																		
Budgetary	4,064,267	2,984,904	...	...	...	...	...	...	...	...	...	4,064,267	2,984,904	...	...	...	...	...
Total Ministry—																		
Budgetary	11,782,902,339	11,605,207,402	2,218,662,353	2,174,733,776	153,339,867	152,345,495	...	...	...	...	...	14,154,904,559	13,932,286,673	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	101,620,911	101,620,911	...	...	...	...	...

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	100,000	...	(9,924)	90,076	90,076	...	...	87,609
Department Grants								
Sustain forces								
(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan								
...	1,125,000	...	...	1,125,000	1,125,000	...	...	1,125,000
...	12,090	...	...	12,090	8,358	3,732	...	12,090
...	10,285	...	...	10,285	10,285	...	...	10,285
...	1,147,375	...	...	1,147,375	1,143,643	3,732	...	1,147,375
Generate forces								
Institute of Environment Monitoring and Research								
...	250,000	1	79,999	330,000	330,000	...	...	250,000
...	250,000	...	80,000	330,000	330,000	...	...	250,000
...	250,000	...	80,000	330,000	330,000	...	...	250,000
...	40,000	...	...	40,000	40,000	...	...	40,000
...	89,250	...	...	89,250	...	89,250	...	89,250
...	60,000	...	...	60,000	60,000	...	...	60,000
...	12,500	...	...	12,500	14,266	(1,766)	...	11,924
...	2,000,000	...	...	2,000,000	1,999,284	716	...	1,826,447
...	...	75,000	...	75,000	75,000	...	...	50,000
...	...	...	...	...	...	...	...	40,500
...	2,951,750	75,001	239,999	3,266,750	3,178,550	88,200	...	2,868,121
...	4,199,125	75,001	230,075	4,504,201	4,412,269	91,932	...	4,103,105
Total—Grants								
Contributions								
Conduct operations								
Contribution to the Civil Air Search and Rescue Association								
...	2,622,900	...	(242,502)	2,380,398	2,380,398	...	...	2,309,091
...	213,731	...	10,535	224,266	224,266	...	...	218,951
...	...	1,325,000	1,632,981	2,957,981	2,957,981	...	...	1,466,503
...	...	...	...	...	...	...	...	116,672,238
...	2,836,631	1,325,000	1,401,014	5,562,645	5,562,645	...	...	120,666,783

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in	Adjustments and		Used in the		Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	5,450,000	...	(3,552,743)	1,209,376	687,881	...
...	2,500,000	...	(657,618)	1,842,382	...	2,074,380
...	12,000,000	...	(3,908,536)	8,091,464	...	8,808,283
...	19,950,000	...	(8,118,897)	11,143,222	687,881	...
...	2,000,000	1,100,000	...	3,043,829	56,171	5,000,000
...	100,000	...	...	100,000	...	100,000
3,308,189	...	...	(1,125,746)	2,182,443	...	1,836,126
200,000	...	6,090	...	121,677	84,413	551,281
185,000	...	(45,000)	...	66,025	73,975	103,021
46,500,000	...	(1,935,852)	...	44,564,148	...	46,555,634
115,766,000	...	(34,726,252)	...	81,039,748	...	90,958,300
53,000	...	(26,583)	...	26,417	...	42,990
78,000	...	5,072	...	83,072	...	82,683
...	...	...	...	...	...	9,310,559
...	166,190,189	...	(37,848,271)	128,183,530	158,388	149,540,594
...	190,976,820	2,425,000	(44,566,154)	147,933,226	902,440	286,115,715
...	2,836,631	1,325,000	1,401,014	5,562,645	...	120,666,783
...	20,050,000	...	(8,128,821)	11,921,179	687,881	10,995,947
...	3,147,375	1,100,000	...	4,187,472	59,903	6,147,375
...	169,141,959	75,001	(37,608,272)	131,562,080	246,588	152,408,715
...	195,175,945	2,500,001	(44,336,079)	152,345,495	994,372	290,218,820

(S) Statutory transfer payment.

	Authorities available for use in the current year	Authorities used in the previous year	Authorities available for use in the current year	Authorities used in the previous year
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				
76				
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95				
96				
97				
98				
99				
100				

PUBLIC ACCOUNTS OF CANADA, 2004-2005

Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Department			Military Police Complaints Commission		
Other revenues—			Other revenues—		
Return on investments—			Refunds of previous years' expenditures—		
Other accounts—			Refunds of previous years' expenditures	...	400
Interest on loans to employees posted abroad	450,545	520,453	Proceeds from the disposal of surplus Crown assets	...	320
Interest earned from funds on deposit with suppliers	44,523	88,629	Total Program	...	720
	495,068	609,082			
Refunds of previous years' expenditures—			Ministry Summary		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	38,624,823	178,374,823	Other revenues—		
Sales of goods and services—			Return on investments	495,068	609,082
Lease and use of public property	112,840,308	112,160,707	Refunds of previous years' expenditures	38,678,807	178,478,604
Services of a regulatory nature	148,250	56,962	Sales of goods and services	411,529,811	417,671,997
Services of a non-regulatory nature	230,692,019	232,605,477	Proceeds from the disposal of surplus Crown assets	20,174,386	22,728,451
Sales of goods and information products	67,597,105	64,816,241	Miscellaneous revenues	10,407,910	16,537,546
Other fees and charges—			Total Ministry	481,285,982	636,025,680
Revenues from fines	384,800	426,099			
Sundries	(132,671)	7,606,511			
	252,129	8,032,610			
	411,529,811	417,671,997			
Proceeds from the disposal of surplus Crown assets	20,174,386	22,728,131			
Miscellaneous revenues—					
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	10,407,895	16,537,531			
Total Department	481,231,983	635,921,564			
Canadian Forces Grievance Board					
Other revenues—					
Refunds of previous years' expenditures	53,984	103,381			
Miscellaneous revenues	15	15			
Total Program	53,999	103,396			

SECTION 21

2004-2005

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

Cape Breton Development Corporation

National Energy Board

Northern Pipeline Agency

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions . . .	21.2
Ministry summary	21.6
Programs by business line	21.9
Transfer payments	21.11
Details of spendable amounts	21.17
Revenues	21.17

Department

Objectives

To advance the development of Canada's economy by providing expert scientific and economic knowledge to Canadians, and by promoting the sustainable development and use of Canada's natural resources and the competitiveness of the energy, forest, minerals and metals and geomatic industries.

Business Line Descriptions

Information dissemination and consensus building

Natural Resources Canada (NRCan) recognizes the need to invest in knowledge and systems innovation to create easily accessible and integrated information. To this end, the Department develops and maintains the knowledge infrastructure (ResSources) and databases, such as GeoConnections, necessary to provide Canadians with geographical and scientific information on the state of Canada's landmass, and with sound economic, environmental advice on matters relating to the sustainable development and use of Canada's natural resources and to public health and safety. It also gathers, shares, disseminates and analyzes information and prepares statistical reports on the productivity and competitiveness of the Canadian natural resource industry. The information is used as a basis for forecasting and reporting progress on market demand.

Promoting greater national and international cooperation and consensus on sustainable development is the basis for protecting existing resource-based benefits and building new opportunities in the knowledge-based economy. In this context, the Department co-manages the federal process to develop a National Implementation Strategy on the mitigation and adaptation to climate change. NRCan implements action plans, tools and testing that support new and innovative forest management practices. Under the terms of bilateral and multilateral agreements, the Department pro-

motes globally the responsible development and use of minerals and metals and undertakes research and development to facilitate further growth for the Canadian geomatics industry. NRCan provides coordinated logistics advice and services in support of its scientific research programs and transfers its science and technology (S&T) technologies and sustainable resource management practices and techniques to stakeholders and users.

NRCan provides Canadians with the best possible fiscal and regulatory information to allow them to make informed decisions. In this regard, the Department develops national and international strategies, policies, regulations and voluntary approaches in support of sustainable development.

Included within this business line is the Geomatics Canada Revolving Fund. The Fund was established under *Appropriation Act No. 3, 1993-94*. The Fund allows Geomatics Canada to shift the costs of offering goods and services from taxpayers at large to specific users who benefit directly from them. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market.

Economic and social benefits

Leading edge science and technology, expert policy advice and innovation are essential if Canada is to maintain and expand its market share in the new global economy. In this context, the Department identifies business opportunities for resource-based products, knowledge, technologies and services. It works with stakeholders to provide a business climate that enhances the competitiveness of the natural resource

sector (e.g., the administration of Canada's mining taxation regime). The Department holds investment seminars to attract investment to Canada and addresses international environmental and trade issues related to the natural resource sector. NRCan also works with governments and industry on issues related to understanding the geological framework of the nation and to stimulate exploration.

NRCan works internationally to facilitate the export of Canadian resource-related goods and services, and promotes the transfer of technologies and the exchange of knowledge supporting the sustainable development and use of natural resources. NRCan, in conjunction with the Department of Foreign Affairs and International Trade, maintains good relationships with counterparts in other countries, while building awareness of foreign development. The Department facilitates private sector access to foreign markets for natural resource products, management practices and services. It supports the Canadian geomatics and geoscience industry in major international projects, in the development of standards, exchange of information, research and development, in training and personnel exchange, and on government policies and programs. The Department also helps ensure Canadian competitiveness and the fulfilment of trade obligations. For example, it influences the harmonization of international standards and codes, participates in multilateral fora, provides advice to assist in negotiations on trade frameworks as well as regulatory, trade and foreign policy issues. Likewise, bilateral relations allow the Department to exchange information to promote regulatory and policy consistency and to provide ideas and insights concerning the implementation of energy-efficiency and forestry measures, both current and prospective.

NRCan, in conjunction with Indian and Northern Affairs Canada, manages programs to generate Aboriginal employment in the natural resource industry. The Department finances viable Aboriginal operations and enhances their management skills. In addition, NRCan promotes initiatives and regulations that focus on work

opportunities, economic diversification and decision-making relating to sustainable land and resource development in rural, Aboriginal and northern communities.

Included within this business line is the Geomatics Canada Revolving Fund.

Environmental protection and mitigation

NRCAN has a key role in designing Canada's response options for climate change which are central to the federal government's mitigation and adaptation strategy and to the transformation of Canada's energy economy. In collaboration with its partners, the Department (i) develops a National Implementation Strategy for climate change, (ii) develops and promotes Canadian interests in meeting the Kyoto commitment and (iii) participates in Canada's international climate change agenda.

The Department manages the interdepartmental program of energy research and development, develops and promotes the use of emerging and promising renewable resource technologies and alternative sources of energy, and develops and implements programs and technologies to promote energy efficiency in buildings, in industry and at home. In partnership with its clients and stakeholders, the Department also conducts forest science research and transfers technologies and techniques that contribute to Canada's forest health and sustainability, predicts and monitors the effects of human interactions and natural events on forest ecosystems, and conducts forest production research to ensure sustainability for difficult to grow and/or endangered trees. NRCAN also develops and transfers technologies leading to more efficient industrial processes, the production of new, higher-performance mineral- and metal-based products and enhances the productivity of mining and ore processing operations. The Department carries out research that mitigates the impacts of effluent and drainage on mining and milling operations; provides technical support to mines in Canada on mine

roof control, underground environmental assessment, ventilation and rockburst abatement; and makes improvements to procedures that apply to manufacturing.

The Department, in collaboration with its co-delivery partners, develops and implements policies and practices to address hazards associated with natural resource development and use. It recommends options for the long-term management of radioactive waste and spent nuclear fuel. NRCAN also develops technologies to improve the structural reliability of Canada's pipeline infrastructure.

Included within this business line is the Geomatics Canada Revolving Fund.

Safety and security of Canadians

NRCAN plays a critical role in providing information and expertise to Canadians with respect to natural hazards. NRCAN's scientific expertise provides the advice and research recommendations for minimizing risks associated with natural hazards like earthquakes. In addition, the Department provides topographical maps and satellite imagery to respond to these hazard emergencies and to provide information about soil types, risk areas and erosion patterns to understand the cause of disasters.

The Department provides a reliable system of surveys, topographical maps, aeronautical charts and publications, remotely sensed data and geographically referenced information covering Canadian territory, in support of national sovereignty, defense, the environment, socio-economic development and the governing of Canada. In partnership with its counterparts, NRCAN also maintains the boundary between the United States and Canada and carries out boundary survey work and inspections.

NRCAN is the Government's primary source of expertise on explosives regulations and technology. The Department develops technologies and conducts in-

spections associated with the manufacture, use, storage and transport of explosives and pyrotechnics. In conjunction with Justice Canada, NRCAN works to improve safety in the explosives industry by producing the explosives regulations in plain language and assisting in negotiations in international agreements.

NRCAN provides the policy framework for safety and security in Canada's energy sector and specifically for energy transmission, offshore development and Canada's uranium and nuclear industry. It makes recommendations to the Minister on issues concerning the National Energy Board, Atomic Energy of Canada Limited, the Canadian Nuclear Safety Commission, and the Newfoundland and Nova Scotia Offshore boards. NRCAN promulgates health and safety regulations to ensure the integrity of survival and evacuation systems for frontier oil and gas exploration and development.

Included within this business line is the Geomatics Canada Revolving Fund.

Sound departmental management

This business line represents the corporate management that administers the Department's internal functions. It provides corporate strategic and management direction for aligning departmental objectives to ministerial and government priorities, for setting goals and monitoring results, and for managing allocated resources in an effective and efficient manner through: corporate strategic planning, department-wide policy coordination and issues management; Cabinet and Parliamentary liaison; financial, administration, real property, human resources, information management/information technology direction and services; communications strategy, advice and services; the administration of environmental policy and assessment activities; support to the Chief Science Advisor; and internal audits and program evaluations.

Atomic Energy of Canada Limited

Objectives

To develop the utilization of atomic energy for peaceful purposes.

Canadian Nuclear Safety Commission

Objectives

To limit, to a reasonable level and in a manner that is consistent with Canada's international obligations, the risks to national security, the health and safety of persons and the environment that are associated with the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and prescribed information.

To implement, in Canada, measures to which Canada has agreed respecting international control of the development, production and use of nuclear energy, including the non-proliferation of nuclear weapons and nuclear explosive devices and to support international efforts to develop, maintain and strengthen the nuclear non-proliferation and safeguards regimes.

Business Line Descriptions

Health, safety, security and environmental protection

The Canadian Nuclear Safety Commission (CNSC) regulates the development, production, possession and use of nuclear energy, substances, equipment and information through a comprehensive licensing system. This system is designed to minimize the likelihood that nuclear workers, the public and the environment are ex-

National Energy Board

Objectives

To regulate, in the public interest, those areas of the oil, gas and electricity industries relating to:

- the construction and operation of pipelines;
- the construction and operation of international and designated interprovincial power lines;
- traffic, tolls and tariffs of pipelines;
- exports of oil, gas and electricity and imports of gas and oil; and,
- oil and gas activities on frontier lands not subject to a federal provincial accord.

To provide advice to the Minister of Natural Resources Canada on the development and use of energy resources.

Business Line Descriptions

Energy regulation and advice

The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory agency, the Board's role is to help create a framework which allows these economic activities to occur when they are in the public interest.

Northern Pipeline Agency

Objectives

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

posed to unacceptable levels of radiation and to the radioactive or hazardous substances associated with nuclear technology. The CNSC regulates such operations and facilities as accelerators, non-power nuclear reactors, nuclear fuel facilities, nuclear research and test establishments, nuclear substance transport packages, pool-type irradiators, powers reactors, radioisotopes, radioisotope production facilities, uranium mining and processing facilities and nuclear waste management facilities.

Non-proliferation and safeguards

The CNSC regulates non-proliferation and safeguards through the implementation of safeguards agreements between Canada and the International Atomic Energy Agency (IAEA) and the nuclear non-proliferation provisions of Canada's nuclear cooperation agreements; and the maintenance of both a comprehensive nuclear materials/activity accounting/verification framework and a nuclear export and import licensing system. In addition, the CNSC participates in multilateral nuclear non-proliferation, safeguards and security initiatives to strengthen the international nuclear non-proliferation regime and provides advice to senior government officials on the development and application of Canada's nuclear non-proliferation policy. IAEA safeguards implementation and development and international issues concerning the security of nuclear material and facilities.

Cape Breton Development Corporation

Objectives

To administer and fund the closure of mining operations and related workforce reduction programs.

Business Line Descriptions

Regulation of construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and co-ordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.

Ministry Summary

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	578,862,000	...	...	578,862,000	1				
...	...	...	...	40,230,015	1a				
...	...	...	...	10,529,000					
...	578,862,000	40,230,015	10,529,000	629,621,015		562,414,622	67,206,393	...	530,863,990
...	12,680,000	...	...	12,680,000	5				
...	...	21,278	...	21,278	5a				
...	12,680,000	21,278	...	12,701,278		8,402,939	4,298,339	...	6,932,292
...	289,775,000	...	...	289,775,000	10				
...	...	1,357,000	...	1,357,000	10a				
...	289,775,000	1,357,000	...	291,132,000		194,844,827	96,287,173	...	121,337,761
...	69,970	...	(248)	69,722	(S)	Minister of Natural Resources—Salary and motor car allowance	69,722	...	68,954
...	58,373,000	...	387,331	58,760,331	(S)	Contributions to employee benefit plans	58,760,331	...	55,983,611
...	1,635,000	...	(1,635,000)	3,134,598	(S)	In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia	699,379	2,435,219	...
3,134,598	1,635,000	...	(1,635,000)	3,134,598	(S)	In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland	1,022,608	1,205,077	797,610
2,227,685	1,426,000	...	(1,426,000)	2,227,685	(S)	Contribution to the Canada/Newfoundland Off-shore Petroleum Board (Canada-Newfoundland Atlantic Accord Implementation Act)	2,264,833	...	2,696,287
...	3,600,000	...	(1,335,167)	2,264,833	(S)	Contribution to the Canada/Nova Scotia Offshore Petroleum Board (Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act)	996,045	...	1,624,421
...	2,500,000	...	(1,503,955)	996,045	(S)	Payments to the Nova Scotia Offshore Revenues Account	80,377,897	...	45,274,504
...	30,000,000	...	50,377,897	80,377,897	(S)	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	175,013,592	...	124,241,671
...	116,360,000	...	58,653,592	175,013,592	(S)	Geomatics Canada Revolving Fund	(1,529,921)	8,151,145	(4,538,172)
6,621,224	(2,356,000)	...	2,356,000	6,621,224	(S)	Newfoundland fiscal equalization offset payments	129,342,100	...	205,183,000
...	...	221,600,000	(92,257,900)	129,342,100	(S)	Canada Foundation for Sustainable Development Technology	100,000,000	...	125,000,000

117,571	...	...	275,826	393,397	(S)	Spending of proceeds from the disposal of surplus Crown assets	197,687	...	195,710	204,599
...	...	...	8,521	8,521	(S)	Collection agency fees	8,521	...	...	12,280
...	...	...	...	...		Appropriations not required for the current year	...	...	...	87,578
12,101,078	1,092,924,970	263,208,293	124,429,897	1,492,664,238		Total Department—Budgetary	1,312,885,182	167,791,905	11,987,151	1,215,770,386
Atomic Energy of Canada Limited										
...	127,838,000	...	...	127,838,000	15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	...	...	...	...
...	...	35,000,000	...	35,000,000	15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	...	...	...	...
...	...	...	11,000	11,000		Transfer from TB Vote 15 ⁽¹⁾
...	127,838,000	35,000,000	11,000	162,849,000		Total—Vote 15	162,838,000	11,000	...	178,772,000
...	127,838,000	35,000,000	11,000	162,849,000		Total Program—Budgetary	162,838,000	11,000	...	178,772,000
Canadian Nuclear Safety Commission										
...	57,414,000	...	...	57,414,000	20	Program expenditures	...	...	...	...
...	...	9,229,200	...	9,229,200	20a	Program expenditures	...	...	...	...
...	...	359,000	...	359,000	20b	Program expenditures	...	...	...	...
...	...	...	1,015,000	1,015,000		Transfer from TB Vote 15 ⁽¹⁾
...	57,414,000	9,588,200	1,015,000	68,017,200		Total—Vote 20	65,591,540	2,425,660	...	60,571,796
...	7,961,000	...	(373,188)	7,587,812	(S)	Contributions to employee benefit plans	7,587,812	...	...	6,999,325
4	...	...	3,759	3,763	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,034	...	2,729	9,981
4	65,375,000	9,588,200	645,571	75,608,775		Total Program—Budgetary	73,180,386	2,425,660	2,729	67,581,102
Cape Breton Development Corporation										
...	60,205,000	...	...	60,205,000	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures	...	...	...	...
...	...	...	6,000	6,000		Transfer from TB Vote 15 ⁽¹⁾
...	60,205,000	...	6,000	60,211,000		Total—Vote 25	60,200,000	11,000	...	62,800,000
...	60,205,000	...	6,000	60,211,000		Total budgetary	60,200,000	11,000	...	62,800,000
50,000,000	...	...	...	50,000,000	L40a	Advances to the Corporation pursuant to the <i>Cape Breton Development Corporation Act</i> , subsection 19(3). Limit \$50,000,000 (Net)	...	...	50,000,000	...
...	60,205,000	...	6,000	60,211,000		Total Program— Budgetary	60,200,000	11,000	...	62,800,000
50,000,000	...	...	...	50,000,000		Non-budgetary	...	...	50,000,000	...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	30,528,000	...	...	30,528,000	30	National Energy Board			
...	...	...	...	3,272,550	30a	Program expenditures			
...	...	3,272,550	...	940,000		Program expenditures			
...	...	...	940,000	940,000		Transfer from TB Vote 15 ⁽¹⁾			
...	30,528,000	3,272,550	940,000	34,740,550		Total—Vote 30			
...	...	...	...	...	(S)	Contributions to employee benefit plans			
...	5,007,000	...	(762,197)	4,244,803	(S)	Spending of proceeds from the disposal of surplus Crown assets			
6,758	...	...	370	7,128		Total Program—Budgetary			
6,758	35,535,000	3,272,550	178,173	38,992,481		Total Program—Budgetary			
...	...	...	...	...	35	Northern Pipeline Agency			
...	1,252,000	...	...	1,252,000	35a	Program expenditures			
...	...	62,600	...	62,600		Program expenditures			
...	...	...	2,000	2,000		Transfer from TB Vote 15 ⁽¹⁾			
...	1,252,000	62,600	2,000	1,316,600	(S)	Total—Vote 35			
...	111,000	...	(77,078)	33,922		Contributions to employee benefit plans			
...	1,363,000	62,600	(75,078)	1,350,522		Total Program—Budgetary			
...	1,363,000	62,600	(75,078)	1,350,522		Total Program—Budgetary			
12,107,840	1,383,240,970	311,131,643	125,195,563	1,831,676,016		Total Ministry—Budgetary			
50,000,000	...	...	...	50,000,000		Total Ministry—Non-budgetary			
						1,647,682,978	172,003,158	11,989,880	1,560,316,727
						...	...	50,000,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use		Total authorities available for use		Total authorities used in the current year		Total authorities available for use		Total authorities used in the current year		Total authorities available for use	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Information dissemination and consensus building	205,021,206	188,599,217	3,397,000	2,347,432	17,462,356	16,337,538	17,417,463	17,417,463	...	...	208,463,099	189,866,724
Economic and social benefits	150,385,181	140,224,396	2,956,000	2,399,560	457,664,269	423,379,492	10,543,704	10,543,704	...	...	600,461,746	555,459,744
Environmental protection and mitigation	263,903,591	221,237,325	4,869,000	2,812,267	305,201,234	240,700,703	3,946,137	3,946,137	...	...	570,027,688	460,804,158
Safety and security of Canadians	37,666,835	32,388,155	853,000	492,147	3,352,878	3,352,548	4,357,551	4,357,551	...	...	37,515,162	31,875,299
Sound departmental management	74,765,515	73,739,987	626,278	351,533	808,013	791,000	3,263	3,263	...	...	76,196,543	74,879,257
Sub-total	731,742,328	656,189,080	12,701,278	8,402,939	784,488,750	684,561,281	36,268,118	36,268,118	...	...	1,492,664,238	1,312,885,182
Revenues netted against expenditures	(36,268,118)	(36,268,118)	...	...	...	...	(36,268,118)	(36,268,118)	...	...	...	...
Total Department—Budgetary	695,474,210	619,920,962	12,701,278	8,402,939	784,488,750	684,561,281	...	...	...	...	1,492,664,238	1,312,885,182
Atomic Energy of Canada Limited—												
Budgetary	162,849,000	162,838,000	...	...	...	...	...	...	...	...	162,849,000	162,838,000
Canadian Nuclear Safety Commission												
Health, safety, security and environmental protection	68,564,667	66,551,321	...	...	234,957	226,957	...	...	...	...	68,799,624	66,778,278
Non-proliferation and safeguards	6,402,108	6,402,108	...	...	407,043	...	...	...	...	...	6,809,151	6,402,108
Total Program—Budgetary	74,966,775	72,953,429	...	...	642,000	226,957	...	...	...	...	75,008,775	73,180,386
Cape Breton Development Corporation—												
Budgetary	60,211,000	60,200,000	...	...	...	...	...	...	...	...	60,211,000	60,200,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	50,000,000	...
National Energy Board												
Energy regulation and advice	38,992,481	38,083,271	...	...	...	...	...	...	...	...	38,992,481	38,083,271
Total Program—Budgetary	38,992,481	38,083,271	...	...	...	...	...	...	...	...	38,992,481	38,083,271

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Northern Pipeline Agency												
Regulation of construction of the Alaska Highway Gas Pipeline	1,350,522	496,139	...	...	...	...	...	...	...	...	1,350,522	496,139
Total Program—Budgetary	1,350,522	496,139	...	...	...	...	...	...	...	...	1,350,522	496,139
Total Ministry—Budgetary	1,033,843,988	954,491,801	12,701,278	8,402,939	785,130,750	684,788,238	...	...	...	...	1,831,676,016	1,647,682,978
Non-budgetary	...	...	...	...	...	...	...	...	...	...	50,000,000	...

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants									
Information dissemination and consensus building									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	160,000	...	89,971	...	249,971	229,500	20,471	...	168,230
Grant to professors at canadian universities for research related to forest sector sustainability and competitiveness									
...	...	700,000	(203,229)	...	496,771	464,600	32,171	...	923,987
...
Items not required for the current year									
...	160,000	700,000	(113,258)	...	746,742	694,100	52,642	...	1,092,217
Economic and social benefits									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	338,000	...	(333,000)	...	5,000	5,000	...	...	11,750
Grant in support of clean-up of low level radiation waste in the Port Hope area									
...	...	...	20,000	...	20,000	12,500	7,500	...	...
...	338,000	...	(313,000)	...	25,000	17,500	7,500	...	11,750
Environmental protection and mitigation									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	33,000	...	40,500	...	73,500	68,437	5,063	...	38,713
In support of the Property value protection program and the Municipal tax revenue loss protection program associated with low-level radioactive waste clean-up in the Port Hope area									
...	20,000	...	(20,000)	...	...	...	...	...	...
Grants in support of the Energuide for House Retrofit Incentive									
...	17,950,000	...	(2,573,721)	...	15,376,279	10,864,279	4,512,000	...	1,213,887
(S) Canada Foundation for Sustainable Development Technology									
...	...	...	100,000,000	...	100,000,000	100,000,000	...	...	125,000,000
...	18,003,000	...	97,446,779	...	115,449,779	110,932,716	4,517,063	...	126,252,600

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	29,000	...	...	...	...	1,380
...	90,000	...	2,500	2,500	...	15,000
...	18,620,000	700,000	116,224,021	111,646,816	4,577,205	127,372,947
Contributions						
...	245,000	(433,000)	2,140,000	2,134,339	5,661	1,940,371
...	550,000	...	...	...	...	62,060
...	1,200,000	...	2,833,000	2,830,932	2,068	2,593,263
...	250,000	...	10,000	10,000	...	450,000
...	2,352,000	...	...	...	...	...
...	7,500,000	...	4,078,350	4,068,592	9,758	4,099,588
...	3,998,000	...	4,424,264	4,417,064	7,200	734,434
...	...	...	725,000	704,040	20,960	2,025,264
...	...	...	420,000	380,371	39,629	374,934
...	...	...	365,000	365,000	...	464,035
...	...	...	575,000	573,100	1,900	124,400
...	...	65,000	65,000	65,000	...	...
...	...	1,080,000	1,080,000	95,000	985,000	...
...	...	...	...	...	...	1,512,447
...	16,095,000	647,000	16,715,614	15,643,438	1,072,176	14,380,796
Economic and social benefits						
...	583,000	...	1,199,000	1,094,108	104,892	718,770
...	105,000	...	...	...	...	...
...	28,090,000	...	25,090,000	12,285	25,077,715	2,878,097

...	3,053,000	...	200	3,053,200	...	3,062,200
...	3,875,000	...	(956,975)	2,918,025	7,611	596,177
...	1,350,000	...	(1,350,000)	...	...	...
...	900,000	...	4,650	904,650	...	900,000
...	3,530,000	...	(3,530,000)	...	...	...
...	20,050,000	...	2,188,000	22,238,000	3,282,262	22,305,101
...	1,000,000	...	...	1,000,000	...	1,000,000
3,134,598	1,635,000	...	(1,635,000)	3,134,598	2,435,219	...
2,227,685	1,426,000	...	(1,426,000)	2,227,685	...	797,610
...	30,000,000	...	50,377,897	80,377,897	...	45,274,504
...	116,360,000	...	58,653,592	175,013,592	...	124,241,671
...	...	...	1,889,400	1,889,000	400	1,805,000
...	...	221,600,000	(92,257,900)	129,342,100	...	205,183,000
...	...	...	475,000	475,000	2,200	1,689,826
...	...	...	702,000	702,000	...	620,000
...	...	...	5,669,818	5,669,818	...	1,452,181
...	...	...	124,304	124,304	...	137,220
...	...	...	16,500	16,500	490	...
...	...	...	550,000	550,000	20,000	100,699
...	...	...	221,000	221,000	...	87,350
...	...	...	1,130,000	1,130,000	...	378,979
...	...	...	352,500	352,500	...	...
...	10,000	...	10,000	10,000	...	...
...	...	...	...	...	...	2,472,948
5,362,283	211,957,000	221,610,000	18,709,986	423,361,992	30,636,981	3,640,296
...	...	...	...	...	...	415,701,333
...	679,000	...	(296,186)	382,814	2,423	399,239
...	110,000	...	(110,000)	...	...	...
...	1,282,000	...	(454,256)	827,744	6,382	633,948
...	66,631,000	...	(25,049,777)	41,581,223	...	7,525,589
...	56,600,000	...	4,559,695	61,159,695	30,000,001	...
...	3,616,000	...	(1,583,706)	2,032,294	1	1,388,683

Environmental protection and mitigation

Contribution to the International Energy Agency
Contribution to the International Energy Agency/Forest Energy Agreement
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives
In support of energy efficiency and alternative energy programs
Contributions in support of the Ethanol expansion program
In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	11,952,000	...	3,208,127	15,160,127	2,804,147	12,355,980	...	...
...	47,000	...	(47,000)	...	...	...	...	...
...	1,000,000	...	...	1,000,000	...	...	...	...
...	11,112,000	...	(2,397,164)	8,714,836	...	1,000,000	...	...
...	1,675,000	...	(1,675,000)	...	8,552,238	162,598	...	9,663,047
...	1,814,000	...	(1,814,000)	...	...	...	...	...
...	1,130,000	...	(1,130,000)	...	...	...	...	1,391,275
...	400,000	...	...	400,000	386,250	13,750	...	177,488
...	8,455,000	...	(7,520,561)	934,439	86,610	847,829	...	45,000
...	7,500,000	...	...	7,500,000	7,500,000	...	...	...
...	6,525,000	...	(6,525,000)	...	...	...	...	...
...	747,000	...	(747,000)	...	...	...	...	...
...	10,488,000	...	(1,127,210)	9,360,790	...	...	...	...
...	...	...	1,814,382	1,814,382	5,463,066	3,897,724	...	2,914,997
...	...	...	36,942,111	36,942,111	1,814,382	...	...	410,000
...	...	...	1,941,000	1,941,000	25,245,575	11,696,536	...	21,209,927
...	...	...	...	...	1,940,756	244	...	2,087,700
...	...	...	...	...	...	...	...	16,246,236
...	191,763,000	...	(2,011,545)	189,751,455	129,767,987	59,983,468	...	64,093,129
Safety and security of Canadians								
...	43,000	...	49,000	92,000	91,670	330	...	158,768
...	112,000	...	(112,000)	...	...	...	...	118,202
...	48,000	...	(48,000)	...	...	...	...	...
...	3,600,000	...	(1,335,167)	2,264,833	2,264,833	...	...	1,996,908
...	2,500,000	...	(1,503,955)	996,045	996,045	...	...	1,624,421
...	6,303,000	...	(2,950,122)	3,352,878	3,352,548	330	...	3,898,299

...	558,000	...	27,513	585,513	Sound departmental management	568,500	17,013	...	557,750
...	...	...	...	...	Youth employment strategy	...	...	...	...
...	...	...	220,000	220,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	220,000	...	...	151,000
...	558,000	...	247,513	805,513		788,500	17,013	...	708,750
5,362,283	426,676,000	222,257,000	13,969,446	668,264,729	Total—Contributions	572,914,465	91,709,968	3,640,296	498,782,307
Departmental Summary by Business Line									
...	16,255,000	1,347,000	(139,644)	17,462,356	Information dissemination and consensus building	16,337,538	1,124,818	...	15,473,013
5,362,283	212,295,000	221,610,000	18,396,986	457,664,269	Economic and social benefits	423,379,492	30,644,481	3,640,296	415,713,083
...	209,766,000	...	95,435,234	305,201,234	Environmental protection and mitigation	240,700,703	64,500,531	...	190,345,729
...	6,332,000	...	(2,979,122)	3,352,878	Safety and security of Canadians	3,352,548	330	...	3,899,679
...	648,000	...	160,013	808,013	Sound departmental management	791,000	17,013	...	723,750
5,362,283	445,296,000	222,957,000	110,873,467	784,488,750	Total Department	684,561,281	96,287,173	3,640,296	626,155,254
Canadian Nuclear Safety Commission									
Grants									
...	20,000	...	...	20,000	Health, safety, security and environmental protection	12,000	8,000	...	11,000
...	...	...	...	...	Grants to support non-profit organizations which are furthering the development of nuclear safety standards	...	...	...	...
Contributions									
...	22,000	...	(22,000)	...	Health, safety, security and environmental protection	...	...	...	35,000
...	...	...	17,929	17,929	Contributions to support non-profit organizations, academic institutions, national and international government, provinces, territories and municipal and regional governments whose activities contribute to the objectives of the Class contribution program	17,929	...	...	19,316
...	...	...	9,417	9,417	Contribution to Organization for Economic Cooperation and Development (OECD) for International Common-Cause Failure Data Exchange (ICCFDE) Project	9,417	...	...	13,300
...	...	...	18,750	18,750	Contribution to Organization for Economic Cooperation and Development (OECD) for Piping Failure Data Exchange (OPDE) Project	18,750	...	...	30,000
...	...	...	30,000	30,000	Contribution to the University of Illinois at Urbana-Champaign in support of the Information System of Occupational Exposure (ISOE)	30,000	...	...	30,000
...	...	...	80,000	80,000	Contribution to McMaster University for the University Network of Excellence in Nuclear Engineering (UNENE) project	80,000	...	...	...
...	...	...	50,861	50,861	Contribution to CSA for the Nuclear standards program	50,861	...	...	...
...	...	...	8,000	8,000	Contribution to Swedish Nuclear Power Institute for Decovalex III	8,000	...	...	...
...	...	...	192,957	214,957	Contribution to the Municipality of Durham to update a report on radiation and health	214,957	...	...	127,616
...	22,000	...	...	...		...	...	...	...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
	600,000	...	(192,957)	407,043	Non-proliferation and safeguards	...	...
					Contributions for the Cost-free manpower assistance program and to procure related goods and services required to execute the Canadian support program for the International Atomic Energy Agency	407,043	309,600
...	622,000	...	...	622,000	Total—Contributions	214,957	437,216
	42,000	...	192,957	234,957	Program Summary by Business Line	226,957	138,616
...	600,000	...	(192,957)	407,043	Health, safety, security and environmental protection	...	309,600
					Non-proliferation and safeguards	407,043	...
...	642,000	...	...	642,000	Total Program	226,957	448,216
5,362,283	445,938,000	222,957,000	110,873,467	785,130,750	Total Ministry	684,788,238	626,603,470

(S) Statutory transfer payment.

Details of Respendable Amounts

Department Budgetary (respendable revenues)	Authorities available for use in the current year		Authorities used in the current year		Authorities available for use in the previous year	
	\$	\$	\$	\$	\$	\$
Information dissemination and consensus building	17,417,463	16,878,171	18,409,971	857,774		
Sales of goods and services	...	539,292	...	...
Other revenues	17,417,463	17,417,463	19,267,745	...		
Economic and social benefits	10,543,704	10,179,591	9,044,073	678,743		
Sales of goods and services	...	364,113	...	...
Other revenues	10,543,704	10,543,704	9,722,816	...		
Environmental protection and mitigation	3,946,137	3,478,207	3,439,957	509,552		
Sales of goods and services	...	467,930	...	...
Other revenues	3,946,137	3,946,137	3,949,509	...		
Safety and security of Canadians	4,357,551	4,162,931	4,178,907	269,572		
Sales of goods and services	...	194,620	...	...
Other revenues	4,357,551	4,357,551	4,448,479	...		
Sound departmental management	3,263	...	...	...
Sales of goods and services	...	3,263	...	...
Other revenues	3,263	3,263	...	...
Total Ministry— Budgetary	36,268,118	36,268,118	37,388,549	...		

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Return on investments—				
Consolidated accounts—				
Atomic Energy of Canada Limited—Interest	84,595		153,403	
Refunds of previous years' expenditures—				
Refunds of expenditures pertaining to purchased goods and services	1,819,391		747,210	
Refunds of expenditures pertaining to capital purchased	94,384		1,015	
Refunds of transfer payments—Subsidies and capital assistance	1,366,130		784,612	
Refunds of other transfer payments	662,351		609,919	
Adjustments to prior year's payables—				
Adjustments pertaining to goods and services	3,559,388		2,054,037	
	7,501,644		4,196,793	
Sales of goods and services—				
Rights and privileges—				
Royalties from licensing, permits and copyright	120,797,654		72,597,709	
Licences and permits	2,288,381		2,506,182	
	123,086,035		75,103,891	
Lease and use of public property	750,207		568,372	
Services of a regulatory nature	924,749		982,679	
Services of a non-regulatory nature	23,987,244		21,359,215	
Sales of goods and information products—				
Charts, maps and plans	9,628,810		8,352,054	
Other fees and charges	88,809,868		55,370,755	
	247,186,913		161,676,966	
Proceeds from the disposal of surplus Crown assets	275,826		209,731	
Miscellaneous revenues—				
Interest on overdue accounts receivables	1,620		7,915	
Total Department	255,050,598		166,244,808	
Canadian Nuclear Safety Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	24,013		9,654	
Adjustments to prior year's payables	42,043		119,194	
	66,056		128,848	

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Sales of goods and services—			Ministry Summary		
Services of a regulatory nature—			Other revenues—		
Cost recovery	47,284,860	42,132,986	Return on investments	84,595	153,403
			Refunds of previous years' expenditures	7,588,501	4,605,620
Proceeds from the disposal of surplus Crown assets	3,759	2,019	Sales of goods and services	337,597,923	244,016,398
Miscellaneous revenues—			Proceeds from the disposal of surplus Crown assets	279,955	218,508
Revenue from fines	3,000	...	Miscellaneous revenues	8,004	6,468,869
Deferred revenue from services of a regulatory nature	...	6,445,602			
Access to information	1,090	1,424	Total Ministry	345,558,978	255,462,798
Sundries	2,294	13,928			
	6,384	6,460,954			
Total Program	47,361,059	48,724,807			
National Energy Board					
Other revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	17,530	16,034			
Adjustments to prior year's payables	3,271	263,945			
	20,801	279,979			
Sales of goods and services—					
Rights and privileges	875	800			
Services of a regulatory nature	42,757,383	39,551,358			
Other fees and charges	13,379	507			
	42,771,637	39,552,665			
Proceeds from the disposal of surplus Crown assets	370	6,758			
Total Program	42,792,808	39,839,402			
Northern Pipeline Agency					
Other revenues—					
Sales of goods and services—					
Rights and privileges	30,400	...			
Services of a regulatory nature	324,108	653,781			
Other fees and charges	5	...			
Total Program	354,513	653,781			

SECTION 22

2004-2005

PUBLIC ACCOUNTS OF CANADA

Office of Infrastructure of Canada

CONTENTS

	<i>Page</i>
Program objectives and business line description.....	22.2
Ministry summary	22.3
Programs by business line	22.4
Transfer payments	22.5
Revenues	22.6

Office of Infrastructure of Canada**Objectives**

The objectives for Infrastructure Canada are to ensure infrastructure projects that contribute to the quality of life, economic growth, sustainable communities, and international trade in Canada, and to provide policy advice and advocacy, communications and management practices for good governance and results based decision-making in public infrastructure.

Business Line Descriptions*Infrastructure investments and information*

This business line supports investments in physical infrastructure projects across Canada through managing and administering core funding programs.

Infrastructure policy, administration and communications

This business line is responsible for providing strategic planning and policy advice, corporate services and communications to ensure that infrastructure programs are delivered in the most collaborative and effective manner.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in			Adjustments and transfers		Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$							
...	11,373,400	...	11,373,400	2a	Operating expenditures—Transfer of \$11,776,500 from Environment Vote 35 and \$1,309,000 from Transport Vote 1	...	...	...
...	...	1,871,000	...	...	1,871,000	2b	Transfer of \$3,925,500 from Environment Vote 35, and \$594,203 from Privy Council Vote 1	...	...	...
...	...	1,309,000	...	...	1,309,000		Transfer from: Vote 1 (Transport)	...	...	...
...	...	594,203	...	...	594,203		Vote 1 (Privy Council)	...	...	...
...	...	15,702,000	...	...	15,702,000		Vote 35 (Environment)	...	...	...
...	...	73,000	...	...	73,000		TB Vote 15 ⁽¹⁾
...	...	13,244,400	17,678,203	...	30,922,603		Total—Vote 2	28,866,876	2,055,727	17,507,966
...	...	32,340,908	...	...	32,340,908	7a	Contributions—Transfer of \$305,218,500 from Environment Vote 40	...	...	...
...	...	41,495,117	...	...	41,495,117	7b	Transfer of \$101,739,500 from Environment Vote 40	...	...	...
...	...	406,958,000	...	...	406,958,000		Transfer from Vote 40 (Environment)	199,405,275	281,388,750	55,319,773
...	...	73,836,025	406,958,000	...	480,794,025		Total—Vote 7	...	...	...
...	...	16,100,000	...	...	16,100,000	12a	Payments to Old Port of Montreal Corporation Inc.	16,100,000	...	18,400,000
...	...	1	...	...	1	14b	Payments to Queens Quay West Land Corporation—Transfer of \$4,000,000 from Environment Vote 15	...	...	...
...	...	4,000,000	4,000,000	...	4,000,000		Transfer from Vote 15 (Environment)	4,000,000	1	4,000,000
...	...	1	4,000,000	...	4,000,001		Total—Vote 14b	...	...	...
...	1,996,127	...	1,996,127	(S)	Contributions to employee benefit plans	1,996,127	...	1,055,450
...	...	103,180,426	430,632,330	...	533,812,756		Total Ministry—Budgetary	250,368,278	283,444,478	96,283,189 ⁽²⁾

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 15—Compensation adjustments.

(2) The Ministry Office of Infrastructure of Canada, created during the year, was formerly displayed under the Ministry of Environment. The Old Port of Montreal Corporation Inc. and the Queens Quay West Land Corporation were transferred from Environment. Therefore, the previous year's amounts have been restated by \$18,400,000 and \$4,000,000, respectively.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Infrastructure investments and information	18,827,608	12,319,515	...	...	480,794,025	199,405,275	...	...	...	...	499,621,633	211,724,790
Infrastructure policy, administration and communications	34,191,123	38,643,488	...	...	...	...	...	...	...	...	34,191,123	38,643,488
Total Ministry—Budgetary	53,018,731	50,963,003	...	...	480,794,025	199,405,275	...	...	...	...	533,812,756	250,368,278

Transfer Payments

Source of authorities				Disposition of authorities					
Available from previous years	As shown in		Adjustments transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates					\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	2,245,917	1,925,000	4,170,917	3,719,910	451,007	...	...	2,945,083
...	...	44,293,378	332,319,000	376,612,378	156,454,188	220,158,190	...	...	52,374,690
...	...	3,996,730	72,714,000	76,710,730	38,759,661	37,951,069	...	...	...
...	...	23,000,000	...	23,000,000	418,016	22,581,984	...	...	...
...	...	300,000	...	300,000	53,500	246,500	...	...	...
...	...	73,836,025	406,958,000	480,794,025	199,405,275	281,388,750	...	...	55,319,773
				Total Ministry					

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments—		
Loans, investments and advances—		
Canada Lands Company Limited—Dividends	5,000,000	4,999,990
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	334	1,430
Other payments from Consolidated Crown Corporations	826,287	...
Adjustments to prior year's payables—		
Salaries and wages	180,055	66,540
Operating expenses	131,611	22,197
	1,138,287	90,167
Sales of goods and services—		
Other fees and charges	90	95
Total Ministry	6,138,377	5,090,252⁽¹⁾

(1) The Ministry Office of Infrastructure of Canada, created during the year, was formerly displayed under the Ministry of Environment. The Canada Lands Company Limited was transferred from Transport. Therefore, the previous year's amounts have been restated by \$4,999,990.

SECTION 23

2004-2005

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

Office of the Ethics Commissioner

CONTENTS

	<i>Page</i>
Program objectives and business line description	23.2
Ministry summary	23.5
Programs by business line	23.7
Transfer payments	23.8
Details of spendable amounts	23.9
Revenues	23.10

The Senate Objectives

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

The Senate has four main functions: to represent regional provincial and minority interests; to investigate national issues; to debate; and to legislate.

Senators perform these functions either individually through their offices or collectively through deliberations in the Senate Chamber and in Committees. Senate administration provides the support services required by Senators in the performance of these parliamentary functions.

Business Line Descriptions

Senators and their offices

This business line provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines.

Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

Chamber operations

This business line provides the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out in

accordance with the rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings.

Costs included under this business line are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

Committees and associations

This business line provides support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the government's spending proposals.

Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed.

Costs included under this business line are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

Administrative support

This business line provides the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three business lines of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations.

Costs included in this business line are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

House of Commons Objectives

The House administration supports the activities of Members, both individually and collectively, in their roles as representatives of 301 constituencies, in the Chamber, in Committee and in Caucus.

Business Line Descriptions

Constituency

Resources are provided to support Members as elected representatives of 301 constituencies. In this capacity, Members carry out their responsibilities in a similar fashion as the operation of 301 small business enterprises. They receive the services and support set out in legislation such as the *Parliament of Canada Act*, the By-laws of the Board of Internal Economy, the Standing Orders and the Speaker's rulings. Other services that support the work of Members in constituencies are provided in compliance with the guidelines and standards established by the Board.

The following costs are included under this business line: Members' salaries and allowances, including contributions to the Members' pension plan; Members' office budgets, including staff costs, office expenses and constituency travel; communicating with constituents, including travel and communications; goods and services supplied by the House; other staff costs; and institution's administrative costs for supporting this activity.

Chamber

Resources are provided to support Member's role of legislators in the Chamber. In the Chamber, their actions must be in accordance with the Standing Orders of the House of Commons, parliamentary procedure, legal precedents and Speaker's rulings. When Members are performing these duties, a full range of services is required, including the following: journals; page program; reporting (debates); publishing (including index) services; procedural research; legislative services; and parliamentary broadcasting. Institution's administrative costs for supporting this activity are also included under this business line.

Committee

Resources and funding are provided to support Members when they sit on standing committees, special or joint committees. This role is necessary as the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the government's programs and policies to its committees. Members also participate in parliamentary associations and friendship groups, and are members of delegations in parliamentary exchanges. Professional advice is available to them on substantive issues involving the work of these associations and exchanges. When Members are performing their duties, a full range of services is there to assist them, including: committees; international and interparliamentary affairs; reporting (committee evidence); publishing (including index) services; procedural research; and parliamentary broadcasting. Institution's administrative costs for supporting this activity are included under this business line.

Caucus

Resources are provided to support Members in their meetings with a variety of groups and in their relations with members of their caucuses, including support to Party Research Offices and House Officers (the Speaker, Deputy Speaker, House Leaders, the Whips, and their re-

spective assistants). The status of every member is conferred by the Constitution and the *Parliament of Canada Act*. The By-laws of the Board of Internal Economy provide more information about the discretion left to the Members in various realms. The following are included under this business line: House Officers' additional salaries; budget for research offices, party leaders and other offices of House Officers, including staff costs and operating costs; other personnel costs; and institution's administrative costs for supporting this activity.

Institution

This business line includes the resources for the House of Commons administrative staff. House employees are responsible for providing services to the Members elected during a parliament, and in addition, serve the House as an institution on a permanent basis. The orientation program for new Members provides an opportunity to introduce newcomers to the By-laws of the Board of Internal Economy, administrative policies and rules of procedure, and the precedents earlier Parliaments have set to support future Parliaments. The staff of the House of Commons strive to represent the institution well and to support the Members in their roles as representatives of 301 constituencies, in the Chamber, in committee and in Caucus. Funds are included for: policy and management (Offices of the Clerk, Deputy Clerk, Clerk Assistant and Sergeant-at-Arms); legal services; corporate services, including Finance and Human Resources; information services; parliamentary precinct services, including building, logistics, telecommunications and Security services, and the Canadian Press Gallery.

Library of Parliament

Objectives

To provide Parliament in timely fashion with comprehensive and reliable information, documentation, research and analysis while maintaining extensive and pertinent collections to support the functions of legislation and rep-

resentation; and to distribute information about Canada's Parliament to the public.

Business Line Descriptions

Services to parliamentarians

As the library's primary clients, parliamentarians and their staff are offered individually or collectively, a broad range of services and products in the Chambers, committees, and constituencies/regions. Research and analysis services are available exclusively to parliamentarians.

Services to authorized clients

Other authorized clients are provided with personalised information and reference services, and a range of assistance according to level-of-service guidelines. As it does for primary clients, the Library must continually review its services and products in order to meet the evolving needs of authorized clients.

Provide collections to Parliament

The Library ensures that its collections are developed and maintained through responsive acquisition and careful cataloguing of books and documents and analysis of new media. By preserving its historical collections, the Library ensures that our cultural and political heritage remains accessible by current and future generations.

Services to the public

The Library of Parliament offers a wide range of services and programs for the public, including guided tours, theatrical animation programs, a call-centre for inquiries, the Teachers' Institute on Canadian Parliamentary Democracy, and a souvenir boutique.

Infrastructure services

A wide range of support services ensures that the Library operates efficiently while achieving its goals.

Office of the Ethics Commissioner

Objectives

The Office of the Ethics Commissioner's business is defined through three activities: communications, operations and policy development.

Communications define the strategic direction for the Office of the Ethics Commissioner's liaison with the House of Commons, Parliamentary Committees, members of Parliament and public office holders, as well as external stakeholders.

Operations provides three functions: compliance, provision of confidential advice or opinions and investigation. Compliance encompasses a number of activities such as the confidential disclosure of private interests, the provision of advice, the public disclosure of certain assets, liabilities, activities and gifts, hospitality and benefits, the establishment of blind trusts or blind management agreements and annual reviews. Provision of confidential advice or opinions refers to a formal request from a member of Parliament, public office holder or the Prime Minister with respect to the application of the Conflict of Interest Code for members of the House of Commons or the ethical principles, rules or obligations established by the Prime Minister for public office holders. Investigations may be carried out for members of the House of Commons and for those public office holders who are Ministers, Ministers of State and Parliamentary Secretaries.

The objective of developing appropriate policies and practices is to provide sound and consistent advice to clients with respect to the application of the Conflict of Interest Code for Members of the House of Commons and Conflict of Interest and Post-employment Code for Public Office Holders.

Ministry Summary

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	\$				\$	\$	\$			
...	45,514,450	...	...	45,514,450	1	The Senate Program expenditures Program expenditures	...	...	...	...	...
...	...	1,740,000	...	1,740,000	1b		...	...	...	...	...
...	45,514,450	1,740,000	...	47,254,450	(S)	Total—Vote 1 Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account, and Members of Parliament Retirement Compensation Arrangements Account	44,029,672	3,224,778	...	...	44,165,170
...	22,380,850	...	(1,084,398)	21,296,452	(S)	Contributions to employee benefit plans	21,290,685	5,767	...	...	22,910,911
...	5,657,200	...	468,407	6,125,607	(S)	Appropriations not required for the current year	5,331,265	794,342	...	...	5,105,792
...	...	...	...	...	...		...	...	...	...	8,710
...	73,552,500	1,740,000	(615,991)	74,676,509		Total Program—Budgetary	70,651,622	4,024,887	...	...	72,190,583
House of Commons												
...	212,498,020	...	...	212,498,020	5	Program expenditures	...	...	...	...	...
...	...	15,844,507	...	15,844,507	5a	Program expenditures	...	...	...	...	...
...	...	14,179,135	...	14,179,135	5b	Program expenditures	...	...	...	...	...
...	212,498,020	30,023,642	...	242,521,662	(S)	Total—Vote 5 Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	228,795,838	13,725,824	...	...	202,806,652
...	102,377,823	6,692,637	(850,795)	108,219,665	(S)	Contributions to employee benefit plans	108,219,665	...	...	...	104,544,676
...	31,687,001	...	(1,999,541)	29,687,460	(S)		29,687,460	...	...	...	25,782,164
...	346,562,844	36,716,279	(2,850,336)	380,428,787		Total Program—Budgetary	366,702,963	13,725,824	...	...	333,133,492
Library of Parliament												
...	26,066,000	...	...	26,066,000	10	Program expenditures	25,823,798	242,202	...	...	24,687,793
...	4,372,000	...	(658,230)	3,713,770	(S)	Contributions to employee benefit plans	3,713,770	...	...	...	3,474,523
...	30,438,000	...	(658,230)	29,779,770		Total Program—Budgetary	29,537,568	242,202	...	...	28,162,316

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	...	3,718,700	...	12a	3,585,453	133,247	...
...	...	...	289,722	(S)	289,722	...	...
...	...	...	289,722			...	...
...	450,553,344	3,718,700	289,722		3,875,175	133,247	...
...	42,174,979	(3,834,835)	488,893,488		470,767,328	18,126,160	...
							433,486,391

Office of the Ethics Commissioner ⁽¹⁾

Program expenditures

Contributions to employee benefit plans

Total Program—Budgetary

Total Ministry—Budgetary

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) During the year, Office of the Ethics Commissioner has been created.

Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
The Senate																		
Senators and their offices	35,277,738	33,996,682	...	...	177,970	177,970	...	...	...	...	...	...	...	...	...	35,455,708	34,174,652	...
Chamber operations	5,915,997	5,558,305	...	...	...	...	...	...	...	...	...	...	...	...	...	5,915,997	5,558,305	...
Committees and associations	8,138,578	7,329,883	...	...	364,183	364,183	...	...	...	...	...	...	...	...	...	8,502,761	7,694,066	...
Administrative support	24,802,043	23,224,599	...	...	...	...	...	...	...	...	...	...	...	...	...	24,802,043	23,224,599	...
Total Program—Budgetary	74,134,356	70,109,469	...	...	542,153	542,153	...	...	...	...	...	...	...	...	...	74,676,509	70,651,622	...
House of Commons																		
Constituency	252,907,907	238,631,017	...	...	...	...	...	...	...	242,266	242,266	...	...	...	...	252,665,641	238,388,751	...
Chamber	20,556,734	19,187,734	...	...	...	...	...	...	...	34,620	34,620	...	...	...	...	20,522,114	19,153,114	...
Committee	19,520,077	18,823,691	...	...	1,602,146	1,602,146	...	...	...	78,296	78,296	...	...	...	...	21,043,927	20,347,541	...
Caucus	26,486,858	26,831,537	...	...	...	...	...	...	...	72,059	72,059	...	...	...	...	26,414,799	26,759,478	...
Institution	60,482,895	62,754,668	...	...	...	...	...	...	...	700,589	700,589	...	...	...	...	59,782,306	62,054,079	...
Sub-total	379,954,471	366,228,647	...	...	1,602,146	1,602,146	...	...	...	1,127,830	1,127,830	...	...	...	...	380,428,787	366,702,963	...
Revenues netted against expenditures	(1,127,830)	(1,127,830)	...	...	...	...	...	...	...	(1,127,830)	(1,127,830)	...	...	...	...	...	...	...
Total Program—Budgetary	378,826,641	365,100,817	...	...	1,602,146	1,602,146	...	...	...	...	...	...	...	...	...	380,428,787	366,702,963	...
Library of Parliament																		
Services to parliamentarians	14,918,000	14,938,004	...	...	...	...	...	...	...	...	...	...	...	...	...	14,918,000	14,938,004	...
Services to authorized clients	1,447,000	373,226	...	...	...	...	...	...	...	...	...	...	...	...	...	1,447,000	373,226	...
Provide collections to Parliament	4,479,000	1,126,906	...	...	...	...	...	...	...	...	...	...	...	...	...	4,479,000	1,126,906	...
Services to the public	2,992,000	3,651,595	...	...	...	...	...	...	...	1,000,000	782,319	...	...	...	...	1,992,000	2,869,276	...
Infrastructure services	6,943,770	10,230,156	...	...	...	...	...	...	...	...	...	...	...	...	...	6,943,770	10,230,156	...
Sub-total	30,779,770	30,319,887	...	...	...	...	...	...	...	1,000,000	782,319	...	...	...	...	29,779,770	29,537,568	...
Revenues netted against expenditures	(1,000,000)	(782,319)	...	...	...	...	...	...	...	(1,000,000)	(782,319)	...	...	...	...	...	...	...
Total Program—Budgetary	29,779,770	29,537,568	...	...	...	...	...	...	...	...	...	...	...	...	...	29,779,770	29,537,568	...
Office of the Ethics Commissioner																		
Policy	476,000	242,906	...	...	...	...	...	...	...	...	...	...	...	...	...	476,000	242,906	...
Communication	524,300	119,270	...	...	...	...	...	...	...	...	...	...	...	...	...	524,300	119,270	...
Operations	2,145,700	1,161,723	...	...	...	...	...	...	...	...	...	...	...	...	...	2,145,700	1,161,723	...
Corporate services	862,422	2,351,276	...	...	...	...	...	...	...	...	...	...	...	...	...	862,422	2,351,276	...
Total Program—Budgetary	4,008,422	3,875,175	...	...	...	...	...	...	...	...	...	...	...	...	...	4,008,422	3,875,175	...
Total Ministry—Budgetary	486,749,189	468,623,029	...	...	2,144,299	2,144,299	...	...	...	...	...	...	...	...	...	488,893,488	470,767,328	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Disposition of authorities		
	Main Estimates	Supplementary Estimates			Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	167,000	...	10,970	177,970	177,970	...	...
The Senate							
Grants							
Senators and their offices							
(S) Pensions to retired senators							
...	...	...	...	...	177,970	...	172,970
Contributions							
Committees and associations							
Contributions to parliamentary associations							
...	289,600	...	74,583	364,183	364,183	...	...
...	456,600	...	85,553	542,153	542,153	...	818,485
House of Commons							
Contributions							
Committee							
Contributions to parliamentary and procedural associations							
...	749,210	...	852,936	1,602,146	1,602,146	...	1,132,610
...	749,210	...	852,936	1,602,146	1,602,146	...	1,132,610
...	1,205,810	...	938,489	2,144,299	2,144,299	...	1,951,095

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
House of Commons			
Budgetary (respendable revenues)			
Constituency			
Fees from rental of various rooms for non-Parliamentary functions	16,570	16,570	13,390
Proceeds from the disposal of assets	32,946	32,946	2,747
Transfers from Parliamentary restaurant	182,561	182,561	215,751
Gymnasium membership fees	4,234	4,234	2,905
Proceeds from recycled paper	4,046	4,046	2,950
Other recoveries	1,909	1,909	488
	242,266	242,266	238,231
Chamber			
Fees from rental of various rooms for non-Parliamentary functions	7,776	7,776	6,471
Proceeds from the disposal of assets	10,845	10,845	155
Transfers from Parliamentary restaurant	11,634	11,634	12,229
Gymnasium membership fees	1,896	1,896	1,307
Proceeds from recycled paper	1,812	1,812	1,327
Other recoveries	657	657	229
	34,620	34,620	21,718
Committee			
Parliamentary associations' membership fees	33,350	33,350	20,794
Fees from rental of various rooms for non-Parliamentary functions	5,567	5,567	4,540
Proceeds from the disposal of assets	8,038	8,038	378
Transfers from Parliamentary restaurant	25,952	25,952	29,698
Gymnasium membership fees	1,422	1,422	972
Proceeds from recycled paper	1,359	1,359	987
Other recoveries	2,608	2,608	2,489
	78,296	78,296	59,858
Caucus			
Fees from rental of various rooms for non-Parliamentary functions	5,411	5,411	4,021
Proceeds from the disposal of assets	9,297	9,297	14,365
Transfers from Parliamentary restaurant	53,694	53,694	54,156
Gymnasium membership fees	1,580	1,580	1,069
Proceeds from recycled paper	1,510	1,510	1,086
Other recoveries	567	567	162
	72,059	72,059	74,859
Institution			
Fees from rental of various rooms for non-Parliamentary functions	24,887	24,887	19,505
Proceeds from the disposal of assets	39,340	39,340	27,193
Transfers from Parliamentary restaurant	621,063	621,063	561,650
Gymnasium membership fees	6,668	6,668	4,547
Proceeds from recycled paper	6,371	6,371	4,618
Other recoveries	2,260	2,260	736
	700,589	700,589	618,249
Total Program—Budgetary	1,127,830	1,127,830	1,012,915
Library of Parliament			
Budgetary (respendable revenues)			
Services to the public	1,000,000	782,319	202,914
Total Program—Budgetary	1,000,000	782,319	202,914
Total Ministry—Budgetary	2,127,830	1,910,149	1,215,829

Revenues

	Current year	Previous year
	\$	\$
The Senate		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	25,701	7,848
Adjustments to prior year's payables	45,138	288,544
	70,839	296,392
Miscellaneous revenues		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	(35,359)	37,335
Total Program	35,480	333,727
House of Commons		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	94,596	343,096
Adjustments to prior year's payables	216,968	327,288
	311,564	670,384
Sales of goods and services—		
Other fees and charges—		
Users charges repayable	132,461	94,592
Proceeds from the disposal of surplus Crown assets	127,795	44,839
Miscellaneous revenues	894,903	873,484
Total Program	1,466,723	1,683,299
Library of Parliament		
Other revenues—		
Sales of goods and services—		
Sales of goods and information products	808,011	802,270
Total Program	808,011	802,270
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	382,403	966,776
Sales of goods and services	940,472	896,862
Proceeds from the disposal of surplus Crown assets	127,795	44,839
Miscellaneous revenues	859,544	910,819
Total Ministry	2,310,214	2,819,296

SECTION 24

2004-2005

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Intergovernmental Conference
Secretariat

Canadian Transportation Accident
Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

National Round Table on the Environment
and the Economy

Security Intelligence Review Committee

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	24.2
Ministry summary	24.6
Programs by business line	24.10
Transfer payments	24.12
Revenues	24.14

Department

Objectives

The strategic objective of the Privy Council Office is to provide for the operation and support of the central decision-making mechanism of the Government.

Business Line Descriptions

Office of the Prime Minister

The Prime Minister's Office business line provides advice, information and special services to support the Prime Minister as Head of Government and Chairman of Cabinet, including liaison with Ministers, issue management, government communications, planning and operations related to representation of Canada in the international community, and support for certain political responsibilities, including relations with Caucus. The business line also includes costs of operating the Official Residences of the Prime Minister. However, the National Capital Commission is responsible to furnish, maintain, heat and keep in repair the Prime Minister's Official Residences.

Ministers' offices

The Ministers' offices business line consists of: the Office of the President of the Privy Council and Minister of Intergovernmental Affairs who is responsible for overseeing the management of federal-provincial relations; the Office of the Leader of the Government in the Senate who is responsible for the management of the government's legislative program in the Senate; and the Office of the Leader of the Government in the House of Commons who is responsible for the legislative program in the House of Commons.

This business line provides for the administration of offices providing support services, information and

advice to those Ministers. An Executive Assistant is responsible for the management of each of the above offices.

In addition, this business line includes the salaries and motor car allowances for Secretaries and Ministers of State who assist Cabinet Ministers in carrying out their responsibilities. The operating budgets for the offices of these Secretaries and Ministers of State are included in the Estimates of the respective departments.

Privy Council Office

The Privy Council Office business line consists of the Plans and Consultation Branch, the Operations Branch, the Machinery of Government Branch, the Security and Intelligence Branch, the Senior Personnel and Special Projects Secretariat, the Foreign and Defence Policy Secretariat, and the Intergovernmental Affairs Branch.

The overall responsibilities of the Privy Council Office may be summarized as follows:

- provision of support and advice to the Prime Minister in his constitutional role as Head of Government and Advisor to the Crown;
- co-ordination and provision of material related to the meetings of Cabinet and committees of Cabinet for use by the Prime Minister, the chairpersons of committees, and members of committees;
- liaison with departments and agencies of government on Cabinet matters and other issues of importance to the Prime Minister and the Government;
- provision of support and advice to the Prime Minister respecting his prerogatives and responsibilities for the organization of the Government of Canada and for making recommendations to the Governor in Council on senior appointments; and

- provision of advice to the Prime Minister on national security and foreign intelligence matters.

The Privy Council Office is also responsible for supporting the Prime Minister and the Minister of Intergovernmental Affairs concerning the federal-provincial aspects of federal government policies. The Privy Council Office also supports the Leader of the Government in the House of Commons and the Leader of the Government in the Senate in the coordination and management of the government's parliamentary program and in the provision of policy advice on parliamentary and electoral matters. In particular, it undertakes the following:

- formulates appropriate longer term policy relating to federal-provincial affairs and constitutional development;
- ensures that a federal-provincial perspective is brought to bear in the development of federal policies and programs, and provides information and analyses relating to emerging intergovernmental issues which require policy development;
- promotes and facilitates federal-provincial co-operation and consultation, and oversees federal activities pursuant to commitments and undertakings by First Ministers;
- provides administrative support and coordinates preparations for First Ministers' conferences and meetings as well as for the Prime Minister's bilateral and multilateral meetings with his provincial counterparts; and
- provides advice on aboriginal affairs and maintains effective relations with representatives of Aboriginal peoples, provincial and territorial governments and federal departments with respect to aboriginal issues, including aboriginal constitutional matters.

The Privy Council Office also supports the Minister designated as the Federal Interlocutor for Métis and Non-Status Indians.

While the above functions are expected to remain stable throughout the current time frame, the priorities of the Privy Council Office can be altered dramatically and unpredictably as a consequence of changes by the Government to its established priorities, policies or direction, either in response to external pressures or by decisions to pursue different policy objectives.

Commissions of inquiry, task forces and others

The Commissions of inquiry, task forces and others business line consists of funding, as required, for commissions of inquiry appointed to make recommendations on specific issues and for the task forces and other persons or bodies that need to operate independently from the Privy Council Office, while still receiving the appropriate level of administrative services from the Department.

Due to their independent nature and for administrative purposes, commissions of inquiry established under the *Inquiries Act* appear under the Privy Council program.

Corporate services

The Corporate services business line within the Privy Council program is responsible for providing regular ongoing administrative services and, as well, specialized services not found in other government departments. These common services are provided to the Prime Minister's Office, the President of the Privy Council and Minister of Intergovernmental Affairs and other Ministers' Offices within the program, as well as the Privy Council Office. They include financial, administrative, information management, informatics, technical, translation and human resources services as well as responses to requests for access to information under the *Access to Information and Privacy Acts*.

Specialized services include the costs of operating the Prime Minister's switchboard, a correspondence unit responsible for the handling of all non-political, non-personal mail addressed to the Prime Minister and when required, to other Ministers in his portfolio, and technical tour support to the Prime Minister's Office. As well, the business line provides certain administrative services to commissions of inquiry and task forces.

Corporate services are provided by the following divisions: Office of the Assistant Deputy Minister (Corporate services), financial services, administration, informatics and technical services, corporate information services, access to information and privacy and human resources.

Canadian Intergovernmental Conference Secretariat

Objectives

Excelling in the planning, conduct, and the serving of intergovernmental conferences at the most senior levels, with the objective of relieving client departments in virtually all sectors of government activity of the numerous technical and administrative tasks associated with the planning and conduct of such conferences, thereby enabling them to concentrate on the substantive issues.

Business Line Descriptions

Canadian Intergovernmental Conference Secretariat

The Canadian Intergovernmental Conference Secretariat is a small, one program, one-business line agency that provides administrative services for the planning and conduct of senior level intergovernmental conferences that it is requested to serve in virtually every sector of government activity.

Canadian Transportation Accident Investigation and Safety Board

Objectives

To advance transportation safety.

Business Line Descriptions

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or pipeline in the federally-regulated elements of Canada's air transportation, marine, rail, and pipeline systems for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objectives

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 10 electoral boundaries commissions, one for each province, in accordance with the *Electoral Boundaries Readjustment Act*.

Business Line Descriptions

Elections

- *Canada Elections Act*—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates, political parties and third parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.
- *Electoral Boundaries Readjustment Act*—Provision to the 10 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each province. Provision of the necessary statistics, maps and other documentation to the 10 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 10 commissions for payment out of the Consolidated Revenue Fund.
- *Referendum Act*—Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

Commissioner of Official Languages

Objectives

Take the necessary measures to:

- ensure recognition of the status of each of the official languages; and
- ensure compliance with the spirit and intent of the Act in the administration of the affairs of federal institutions, including any of their activities relating to the advancement of English and French in Canadian society.

Business Line Descriptions

Investigations

Conduct investigations, carry out special studies, and make recommendations aimed at enhancing the acceptance and implementation of the *Official Languages Act*.

Communications, research and analysis

Define the strategic directions for the Office of the Commissioner. Act as a liaison with the various gov-

ernment agencies and organizations active in the field of official languages. Inform parliamentarians and members of the public of the provisions and scope of the Act and on the role of the Commissioner.

Corporate services

Provide advice, services and products in the following fields: financial management, human resources management, information and technology management, and administrative services.

National Round Table on the Environment and the Economy

Objectives

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Business Line Descriptions

The provision of objective views and information regarding the state of the debate on the environment and the economy

The National Round Table on the Environment and the Economy (NRTEE) is a multistakeholder body comprised of a Chair and a maximum of 24 members who are opinion leaders from a variety of regions and sectors of Canadian society including business, labour, academia, environmental organizations and First Nations. The NRTEE actively promotes a round table and multistakeholder approach to analysing sustainable development issues and acts as a forum in which all points of view can be freely expressed and debated. The NRTEE members and stakeholders involved in its

programs strive to define the relationship between the environment and the economy, to determine where consensus exists on resolving particular issues, and to identify any barriers that prevent consensus. This information is consolidated, assessed and communicated to stakeholders, relevant decision makers, and the media.

Within the NRTEE business line, activities are organized according to a number of program areas. Each potential program area is scoped and defined, and a task force assigned to oversee the associated activities. Emerging issues are continually explored, and if determined to be a priority, are established as new program areas as funds become available.

Security Intelligence Review Committee

Objectives

To provide external review of the Canadian Security Intelligence Service (CSIS) performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Business Line Descriptions

Security Intelligence Review Committee

The Security Intelligence Review Committee (SIRC) has two different and distinct service lines: to provide external review of the CSIS; and to examine complaints by individuals or reports from Ministers concerning security clearances, immigration, citizenship, and other matters involving CSIS investigations.

Source of authorities

Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$								
...	111,230,777	...	...	111,230,777	1	Operating expenditures					
...	16,469,783	...	...	16,469,783	1a	Operating expenditures					
...	38,778,342	...	...	38,778,342	1b	Operating expenditures					
...	...	...	919,000	919,000		Transfer from TB Vote 15 ⁽¹⁾					
...	...	...	...	...		Transfer to: Vote 2 (Office of Infrastructure of Canada)					
...	...	...	(594,203)	(594,203)		Vote 26a (Indian Affairs and Northern Development)					
...	...	...	(3,229,734)	(3,229,734)		Vote 28a (Indian Affairs and Northern Development)					
...	111,230,777	55,248,125	(5,143,936)	(5,143,936)		Total—Vote 1		145,963,528	12,466,501	...	129,206,044
...	15,597,000	...	...	15,597,000	5	Grants and contributions					
...	1,974,400	...	...	1,974,400	5b	Contributions					
...	...	...	(11,447,533)	(11,447,533)		Transfer to Vote 27a (Indian Affairs and Northern Development)					
...	15,597,000	1,974,400	(11,447,533)	6,123,867		Total—Vote 5		4,605,674	1,518,193	...	7,702,090
...	143,472	...	(350)	143,122	(S)	The Prime Minister's salary and motor car allowance		143,122	...	...	141,322
...	69,970	...	(248)	69,722	(S)	President of the Privy Council—Salary and motor car allowance		69,722	...	...	68,918
...	69,970	...	(168)	69,802	(S)	Leader of the Government in the Senate—Salary and motor car allowance		69,802	...	...	68,938
...	27,586	...	(8,665)	18,921	(S)	Ministers without portfolio or Ministers of State—Motor car allowance		18,921	...	...	24,948
...	14,595,000	...	(959,041)	13,635,959	(S)	Contributions to employee benefit plans		13,635,959	...	...	13,981,642
25,000	...	...	17,828	42,828	(S)	Spending of proceeds from the disposal of surplus Crown assets		25,000	...	...	6,638
...	...	...	1,755	1,755	(S)	Refunds of amounts credited to revenues in previous years		1,755	...	...	...
25,000	141,733,775	57,222,525	(20,445,295)	178,536,005		Total Department—Budgetary		164,533,483	13,984,694	17,828	151,200,540 ⁽²⁾
...	27,709,000	...	...	27,709,000	10	Canada School of Public Service (Canadian Centre for Management Development) ⁽³⁾					
...	...	...	(27,709,000)	(27,709,000)		Program expenditures					
...	...	...	...	...		Transfer to Vote 26 (Treasury Board)					
...	27,709,000	...	(27,709,000)	...		Total—Vote 10					

...	1,632,000	...	(1,632,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...	...	...	...	...	...
14,032	...	...	(14,032)	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...	...	...	...	...	...
14,032	29,341,000	...	(29,355,032)	...		Total Program—Budgetary	...	...	...	...	...	...	...	...	...
Canadian Intergovernmental Conference Secretariat															
...	5,897,000	...	...	5,897,000	15	Program expenditures	...	...	...	...	...	...	...	...	...
...	...	...	5,000	5,000		Transfer from TB Vote 15 ⁽¹⁾
...	5,897,000	...	5,000	5,902,000		Total—Vote 15	...	...	...	...	...	...	...	...	...
...	455,000	...	(70,965)	384,035	(S)	Contributions to employee benefit plans	...	...	...	...	...	...	...	...	...
...	6,352,000	...	(65,965)	6,286,035		Total Program—Budgetary	...	...	...	...	...	...	...	...	...
Canadian Transportation Accident Investigation and Safety Board															
...	26,017,000	...	...	26,017,000	20	Program expenditures	...	...	...	...	...	...	...	...	...
...	...	1,115,200	...	1,115,200	20a	Program expenditures	...	...	...	...	...	...	...	...	...
...	...	782,000	...	782,000	20b	Program expenditures	...	...	...	...	...	...	...	...	...
...	...	...	130,000	130,000		Transfer from: TB Vote 5 ⁽¹⁾
...	...	...	381,000	381,000		TB Vote 15 ⁽¹⁾
...	26,017,000	1,897,200	511,000	28,425,200		Total—Vote 20	...	...	...	...	...	...	...	...	...
...	...	...	(438,396)	3,599,604	(S)	Contributions to employee benefit plans	...	...	...	...	...	...	...	...	...
...	4,038,000	...	...	...	(S)	Spending of proceeds from the disposal of surplus plans	...	...	...	...	...	...	...	...	...
25,000	...	...	9,369	34,369	(S)	Crown assets	...	...	...	...	...	...	...	...	...
...	...	...	151,691	151,691	(S)	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	...	...	...	...	...	...	...	...	...
25,000	30,055,000	1,897,200	233,664	32,210,864		Total Program—Budgetary	...	...	...	...	...	...	...	...	...
Chief Electoral Officer															
...	13,186,000	...	...	13,186,000	25	Program expenditures	...	...	...	...	...	...	...	...	...
...	...	5,599,554	...	5,599,554	25a	Program expenditures	...	...	...	...	...	...	...	...	...
...	...	...	372,000	372,000		Transfer from TB Vote 15 ⁽¹⁾
...	13,186,000	5,599,554	372,000	19,157,554		Total—Vote 25	...	...	...	...	...	...	...	...	...
...	217,000	...	2,501	219,501	(S)	Salary of the Chief Electoral Officer	...	...	...	...	...	...	...	...	...
...	...	...	...	...	(S)	Expenses of elections (<i>Canada Elections Act</i> , <i>Northwest Territories Elections Act</i> , and the <i>Electoral Boundaries Readjustment Act</i>)	...	...	...	...	...	...	...	...	...
...	33,937,000	220,000,000	(3,067,649)	250,869,351	(S)	Contributions to employee benefit plans	...	...	...	...	...	...	...	...	...
...	2,835,000	...	1,921,114	4,756,114	(S)	Collection agency fees	...	...	...	...	...	...	...	...	...
...	...	...	78	78	(S)	Spending of proceeds from the disposal of surplus plans	...	...	...	...	...	...	...	...	...
...	...	...	71	71	(S)	Crown assets	...	...	...	...	...	...	...	...	...
...	50,175,000	225,599,554	(771,885)	275,002,669		Total Program—Budgetary	...	...	...	...	...	...	...	...	...
25,000	30,055,000	1,897,200	233,664	32,210,864		Total Program—Budgetary	...	...	...	...	...	...	...	...	...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
Commissioner of Official Languages									
...	16,284,000	...	...	16,284,000	30				
...	...	725,380	...	725,380	30a				
...	...	50,000	...	50,000	30b				
...	...	...	45,000	45,000					
...	16,284,000	775,380	45,000	17,104,380		16,393,017	711,363	...	16,454,641
...	2,244,000	...	(341,116)	1,902,884	(S)	1,902,884	...	...	1,757,717
1,929	...	...	888	2,817	(S)	...	1,929	888	...
1,929	18,528,000	775,380	(295,228)	19,010,081		18,295,901	713,292	888	18,212,358
National Round Table on the Environment and the Economy									
...	4,688,000	...	...	4,688,000	35				
...	...	...	13,000	13,000					
...	4,688,000	...	13,000	4,701,000		4,367,285	333,715	...	4,528,943
...	20,000	...	(16,229)	3,771	(S)	3,771	...	...	7,476
...	369,000	...	(26,305)	342,695	(S)	342,695	...	...	351,670
...	...	...	40	40	(S)	40	...	...	50
...	5,077,000	...	(29,494)	5,047,506		4,713,791	333,715	...	4,888,139
Office of Indian Residential Schools Resolution of Canada ⁽⁴⁾									
...	93,575,000	...	...	93,575,000	40				
...	...	...	(93,575,000)	(93,575,000)					
...	93,575,000	...	(93,575,000)	...	(S)	...	...	...	...
...	6,242,000	...	(6,242,000)	...		...	...	...	...
...	99,817,000	...	(99,817,000)	...		...	...	...	...

Public Service Human Resources Management

		Agency of Canada ⁽³⁾					
45	Operating expenditures Transfer to Vote 32 (Treasury Board)	37,809,000	...	37,809,000	...	...	...
		...	...	(37,809,000)	...	...	...
	Total—Vote 45	37,809,000	...	(37,809,000)	...	...	...
50	Contributions Transfer to Vote 34b (Treasury Board)	16,200,000	...	16,200,000	...	...	...
		...	...	(16,200,000)	...	...	...
	Total—Vote 50	16,200,000	...	(16,200,000)	...	...	...
(S)	Contributions to employee benefit plans	4,474,000	...	(4,474,000)	...	...	...
	Total Program—Budgetary	58,483,000	...	(58,483,000)	...	...	...
	Security Intelligence Review Committee						
55	Program expenditures	2,206,000	...	2,206,000	...	...	...
55a	Program expenditures Transfer from TB Vote 15 ⁽¹⁾	293,600	...	293,600	...	...	...
		...	...	10,000	...	...	...
	Total—Vote 55	2,206,000	293,600	10,000	2,509,600	...	1,885,056
(S)	Contributions to employee benefit plans	265,000	...	(10,303)	254,697	...	191,302
	Appropriations not required for the current year	...	...	...	...	...	116
	Total Program—Budgetary	2,471,000	293,600	(303)	2,764,297	111,145	2,076,474
65,961	442,032,775	285,788,259	(209,029,538)	518,857,457	501,619,952	17,218,789	323,446,461 ⁽²⁾⁽³⁾

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 15—Compensation adjustments.

(2) During the year, a part of Communication Canada was transferred from Public Works and Government Services. Therefore, the previous year's amounts have been restated by \$12,983,341.

(13) During the year, Canada School of Public Service (Canadian Centre for Management Development) and Public Service Human Resources Management Agency of Canada were transferred to Treasury Board. Indirectly, the previous year's transfers have been corrected by \$2.0, \$166, 1.41, and \$0, respectively.

year's amounts have been restated by \$34,466,141 and \$0, respectively.

4) During the year, Office of Indian Residential Schools of Canada was transferred to Solicitor General (Public Safety and Emergency Preparedness). Therefore, the previous year's amounts have been restated by \$77,366,128.

(c) During the year, Office of Indian Residential Schools of Callista was transferred to Solicitor General (1 non-staffary and Emergency & Temporary Employment) and previously from ...

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Office of the Prime Minister	7,609,556	7,032,183	...	...	...	...	...	...	...	...	7,609,556	7,032,183
Ministers' offices	7,398,817	7,305,711	...	...	...	...	...	...	...	...	7,398,817	7,305,711
Privy Council Office	63,994,775	59,714,625	...	...	4,149,467	4,149,467	...	...	...	...	68,144,242	63,864,092
Commissions of inquiry, task forces and others	35,074,966	31,279,085	...	...	1,974,400	456,207	...	...	...	...	37,049,366	31,735,292
Corporate services	58,334,024	54,596,205	...	...	...	...	...	...	...	...	58,334,024	54,596,205
Total Department—Budgetary	172,412,138	159,927,809	...	...	6,123,867	4,605,674	...	...	...	...	178,536,005	164,533,483
Canadian Intergovernmental Conference Secretariat—Budgetary	6,286,035	5,584,290	...	...	...	...	...	...	...	...	6,286,035	5,584,290
Canadian Transportation Accident Investigation and Safety Board												
Advancement of transportation safety	32,210,864	32,199,142	...	...	...	...	...	...	...	...	32,210,864	32,199,142
Total Program—Budgetary	32,210,864	32,199,142	...	...	...	...	...	...	...	...	32,210,864	32,199,142
Chief Electoral Officer												
Elections	185,352,110	185,352,110	...	...	65,517,390	65,517,390	...	...	...	...	250,869,500	250,869,500
Administration	24,133,169	22,770,693	...	...	...	...	...	...	...	...	24,133,169	22,770,693
Total Program—Budgetary	209,485,279	208,122,803	...	...	65,517,390	65,517,390	...	...	...	...	275,002,669	273,640,193
Commissioner of Official Languages												
Investigations	6,301,733	6,661,119	...	...	...	...	...	...	...	...	6,301,733	6,661,119
Communications, research and analysis	6,746,566	6,114,938	...	...	...	...	...	...	...	...	6,746,566	6,114,938
Corporate services	5,961,782	5,519,824	...	...	...	...	...	...	...	...	5,961,782	5,519,824
Total Program—Budgetary	19,010,081	18,295,901	...	...	...	...	...	...	...	...	19,010,081	18,295,901
National Round Table on the Environment and the Economy												
The provision of objective views and information regarding the state of the debate on the environment and the economy	5,047,506	4,713,791	...	...	...	...	...	...	...	...	5,047,506	4,713,791
Total Program—Budgetary	5,047,506	4,713,791	...	...	...	...	...	...	...	...	5,047,506	4,713,791

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use			\$	\$
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	53,000	...	...	53,000	53,000	...	...	53,000
...	5,494,000	...	(4,400,981)	1,093,019	1,093,019	...	...	5,597,692
...	10,050,000	...	(7,046,552)	3,003,448	3,003,448	...	...	2,134,687
...	15,544,000	...	(11,447,533)	4,096,467	4,096,467	...	...	7,732,379
...	...	1,200,000	...	1,200,000	326,623	873,377	...	...
...	...	774,400	...	774,400	129,584	644,816	...	...
...	...	1,974,400	...	1,974,400	456,207	1,518,193	...	...
...	15,544,000	1,974,400	(11,447,533)	6,070,867	4,552,674	1,518,193	...	7,732,379
...	15,597,000	...	(11,447,533)	4,149,467	4,149,467	...	...	7,785,379
...	...	1,974,400	...	1,974,400	456,207	1,518,193	...	...
...	15,597,000	1,974,400	(11,447,533)	6,123,867	4,605,674	1,518,193	...	7,785,379
...	175,000	...	(175,000)	...	...	...	...	...
...	175,000	...	(175,000)	...	...	...	...	...

**Chief Electoral Officer
Other transfer payments**

Elections					
(S) Quarterly allowance to eligible political parties (new political financial provision under the <i>Canada Elections Act</i>)	...	1,225,700	...	7,225,700	...
(S) Reimbursement of eligible election expenses of the 37 th and 38 th general elections and the May 2003 by-election, to eligible political parties and candidates	...	57,875,300	416,390	58,291,690	...
Total Program	...	59,101,000	416,390	65,517,390	...
Office of Indian Residential Schools Resolution of Canada ⁽²⁾					
Contributions					
Contributions for the purpose of consultation and policy development	...	3,000,000	...	(3,000,000)	...
Total Program	...	3,000,000	...	(3,000,000)	...
Public Service Human Resources Management Agency of Canada ⁽¹⁾					
Contributions					
Youth internship program	...	16,200,000	...	(16,200,000)	...
Total Program	...	16,200,000	...	(16,200,000)	...
Total Ministry	...	40,972,000	61,075,400	71,641,257	30,033,726 ⁽¹⁾⁽²⁾

(S) Statutory transfer payment.

(1) During the year, Canada School of Public Service (Canadian Centre for Management Development) and Public Service Human Resources Management Agency of Canada were transferred to Treasury Board. Therefore, the previous year's amounts have been restated by \$168,271 and \$0, respectively.

(2) During the year, Office of Indian Residential Schools of Canada was transferred to Solicitor General (Public Safety and Emergency Preparedness). Therefore, the previous year's amounts have been restated by \$4,613,781.

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Other revenues—				
Refunds of previous years' expenditures—				
Salaries	34,364	10,975		
Purchase of goods and services	125,521	286,229		2,401
Transfer payments	26,220	43,289	151,691	...
Adjustments to prior year's payables	590,761	131,474	152,884	2,401
	776,866	471,967	9,369	101,464
Proceeds from the disposal of surplus Crown assets	17,828	36,023	3,012	3,816
Miscellaneous revenues				
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	941	1,043	189,757	144,400
Proceeds from sales	8,027	16,096		
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	2,200	3,259	22,949	42,686
Policy Research Initiative (PRI)—Conference revenues	116,163	...	71	3,598
Sundries	583	3,604	1,924	11,828
	127,914	24,002	24,944	58,112
Total Department	922,608	531,992		
Canadian Intergovernmental Conference Secretariat				
Other revenues—				
Refunds of previous years' expenditures	3,782	836	5,537	2,589
Miscellaneous revenues—			6,805	5,000
Provincial government contributions	1,111,400	1,110,000	12,342	7,589
Sundries	695	275	888	1,929
	1,112,095	1,110,275	13,230	9,518
Total Program	1,115,877	1,111,111		
Canadian Transportation Accident Investigation and Safety Board				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	5,351	7,724	4,622	...
Adjustments to prior year's payables	19,141	28,995	3,771	7,476
	24,492	36,719	40	50
			8,433	7,526
Total Program				

National Round Table on the Environment and the Economy

Other revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables			4,622	...
Sales of goods and services—				
Sales of goods and information products—				
Section 29.1 of the <i>Financial Administration Act</i> —				
Proceeds from the sale of publications			3,771	7,476
Proceeds from the disposal of surplus Crown assets			40	50
Total Program			8,433	7,526

Revenues—Concluded

	Current year	Previous year
	\$	\$
Security Intelligence Review Committee		
Other revenues—		
Refunds of previous years' expenditures—		
Purchase of goods and services	4,110	2,925
Adjustments to prior year's payables	...	80,288
	4,110	83,213
Miscellaneous revenues—		
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	40	35
Total Program	4,150	83,248
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	849,163	643,010
Sales of goods and services	156,655	9,877
Proceeds from the disposal of surplus Crown assets	28,196	143,064
Miscellaneous revenues	1,244,985	1,149,956
Total Ministry	2,278,999	1,945,907

(1) During the year, Canada School of Public Service (Canadian Centre for Management Development) and Public Service Human Resources Management Agency of Canada were transferred to Treasury Board.

(2) Therefore, the previous year's amounts have been restated by \$12,781,982 and \$0, respectively. During the year, Office of Indian Residential Schools of Canada was transferred to Solicitor General (Public Safety and Emergency Preparedness). Therefore, the previous year's amounts have been restated by \$972,956.

SECTION 25

2004-2005

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

Department

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	25.2
Ministry summary	25.4
Programs by business line	25.6
Transfer payments	25.7
Details of spendable amounts	25.8
Revenues	25.8

Department

Objectives

The Government Services Program (GSP) provides a wide range of services to assist client departments and agencies achieve their objectives; GSP also provides the best value for government, within the context of public policy and with due regard for the values of prudence, probity and transparency.

Business Line Descriptions

Real property services

- Provide productive work environments for some 189,000 federal employees in approximately 100 departments and agencies and manage an inventory of 6.6 million square meters of space.
- Provide real property leadership and stewardship as the custodian of federal office and common-use facilities and various engineered public works (for example bridges and dams), and national treasures such as the Parliamentary Precinct and other heritage assets across Canada.

- Provide strategic and expert advice, professional and technical services (including architectural and engineering, real estate, and asset and facilities management) to other departments and agencies. The services function also encompasses the administration, on behalf of the federal government, of Payments-in-lieu of taxes and the Real Property Disposition Revolving Fund which facilitates the disposal of properties surplus to government requirements.

Supply operations service

- Acquire goods and services on behalf of the federal government.
- Manage the supply process by assisting clients with requirements definition, bid solicitation and evaluation, contract negotiation and administration.
- Manage all procurement-related aspects of major projects (over \$100 million).
- Provide specialized services to client departments such as marine inspection and technical services, industrial security and personal security screening services, management of seized property, travel management, consensus standards and conformity assessment services.
- Provide disposal services for client departments.

Receiver General

- Manage the operations of the federal treasury, and support the provision of funds to Canadians, including issuing Receiver General payments for major government programs.

- Administer receipt, transfer, holding, disbursement, reconciliation and monitoring of public money.
- Maintain and report on Accounts of Canada and produces financial statements.

Public service compensation

- Administer payroll, pension and health/disability insurance processes for public employees and pensioners.

- Provide some pension services to National Defence and the Royal Canadian Mounted Police (RCMP) pension plan members.
- Telecommunications and Informatics Common Services*
- Provide Information Management/Information Technology (IM/IT) services upon request to all federal departments and agencies.
 - Act as a key delivery agent of the Government of Canada's IM/IT and telecommunications systems, in alignment with the common electronic infrastructure model developed in partnership with federal departments.
 - Provide leadership in supporting government-wide initiatives to solve fundamental IM/IT issues, such as development of common strategic infrastructure and community renewal.
 - Offer the following types of services on behalf of government, and to departments and agencies:
 - Strategic advisory services;
 - Common infrastructure management services;
 - Telecommunications services;
 - Network and computer operational services;
 - Applications development and management services;
 - Professional training and education services.

- Provide, on an optional and fee-for-services basis, consulting and audit services to federal government departments and agencies across Canada and upon request, to foreign governments and international organizations.
- Help clients provide better service to the public by improving public sector management, operations and administration while meeting the priorities and needs of government.
- Focus on excellence in client service, sharing of public sector expertise, and areas of particular relevance to the federal government.
- Adapt services to meet the needs of public service managers and the priorities of government.
- Provide services in partnership with the private sector via subcontracting.

Translation Bureau

- Provide translation, interpretation and terminology services and products to the Parliament of Canada, the Judiciary and federal departments and agencies in both official languages and in other languages as required.
- Upon request, provide these services to other governments in Canada and international organizations.
- Standardize terminology within the federal government.
- Balancing the costs of operating the Bureau from the combined income resulting from cost recovery from clients and appropriation.

Government information services

Management of the Government of Canada's communication platform by providing multi-channel access to information on Government programs and services (via 1 800 O-Canada toll free line, Canada.gc.ca web site, Canada Gazette), by promoting government programs and services (via Government Services Marketing and Advertising and Exhibitions Program) and by coordinating the Government of Canada's communications (in the areas of advertising, public opinion research and Crown copyright).

Operational support

- Provide support to the offices of the Minister and the Deputy Minister.
- Provide IM/IT services to PWGSC's business lines and operations, and Information Technology Security for the department's business lines, operations and E-Platform and IM/IT common services.
- Provide corporate services on a national basis related to finance, communications, audit and review, the ethics development office, human resources, material management, security, contract claims resolution, corporate policy and planning, portfolio management, the corporate secretary function and legal services.

Ministry Summary

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	2,033,689,000	...	2,033,689,000	1	Department			
...	...	...	...	1a	Operating expenditures			
...	...	213,146,422	213,146,422	1b	Transfer of \$21,278 from Public Works and Government Services Vote 5			
...	...	1	...		Transfer of \$225,000 from Treasury Board Vote 1			
...	...	21,278	21,278		Transfer from: Vote 5			
...	...	225,000	225,000		Vote 1 (Treasury Board)			
...	...	7,408,000	7,408,000		TB Vote 15 ⁽¹⁾			
...	...	...	(22,700,553)		Transfer to Vote 5			
...	2,033,689,000	213,146,423	2,231,789,148		Total—Vote 1	2,018,244,448	213,544,700	2,024,963,869
...	304,789,000	...	304,789,000	5	Capital expenditures			
...	...	...	...	5b	Transfer of \$22,700,553 from Public Works and Government Services Vote 1, and \$5,498,303 from Public Works and Government Services Vote 10			
...	...	3,029,369	3,029,369		Transfer from: Vote 1			
...	...	22,700,553	22,700,553		Vote 10			
...	...	5,498,303	5,498,303		Transfer to Vote 1			
...	...	...	(21,278)		Total—Vote 5	291,959,182	44,036,765	279,246,131
...	304,789,000	3,029,369	335,995,947		Grants and contributions			
...	5,761,002	...	5,761,002	10	Grants and contributions			
...	...	...	2,450,000	10a	Transfer to Vote 5			
...	...	...	(5,498,303)		Total—Vote 10	591,000	2,121,699	14,141,458
...	5,761,002	2,450,000	2,712,699		Minister of Public Works and Government Services—			
...	69,970	...	...	(S)	Salary and motor car allowance			
...	...	2,001	71,971	(S)	Contributions to employee benefit plans	71,971	...	66,892
...	79,631,000	...	109,390,860	(S)	Real Property Disposition Revolving Fund	109,390,860	...	117,233,570
7,486,609	(11,888,000)	29,759,860	7,486,609	(S)	Optional Services Revolving Fund	(7,434,717)	7,871,863	(14,907,063)
35,326,689	...	11,888,000	35,326,689	(S)	Consulting and Audit Canada Revolving Fund	7,049,463 ⁽²⁾	...	(5,046,142)
25,529,400	(1,100,000)	...	25,529,400	(S)	Transfer from TB Vote 5 ⁽¹⁾	(4,659,339)	39,986,028	
...	...	1,100,000	25,529,400		Total	(3,425,193)	29,197,395	(3,772,800)
...	...	242,802	242,802		Translation Bureau Revolving Fund			
25,529,400	(1,100,000)	...	25,772,202	(S)	Transfer from TB Vote 5 ⁽¹⁾	30,587,091
28,164,167	...	...	28,164,167		Total	(6,589,513)	35,956,054	
...	...	1,202,374	1,202,374					
28,164,167	...	1,202,374	29,366,541					

	(S)	150,000,000	...	...	...	Real Property Services Revolving Fund	(S)	150,000,000	...	...	...	150,000,000	...
	(S)	41,844,271	...	5,704,220	(5,704,220)	Telecommunications and Informatics Common Services Revolving Fund	(S)	41,844,271	...	(3,889,084)	...	45,733,355	(5,106,708)
	(S)	100,000,000	...	...	...	Defence Production Revolving Fund	(S)	100,000,000	...	...	...	100,000,000	...
	(S)	...	...	...	...	Refunds of amounts credited to revenues in previous years	(S)	778,125	...	778,125	...	...	2,650,620
	(S)	209,378	...	...	...	Spending of proceeds from the disposal of surplus Crown assets	(S)	778,125	...	198,398	10,980	205,836	116,318
	(S)	...	...	...	...	Collection agency fees	(S)	415,214	...	21,308	...	...	7,948
	(S)	...	...	...	...	Payment in lieu of taxes to municipalities and other taxing authorities	(S)	21,308	...	453,101,807	...	...	434,968,564
	(S)	...	...	...	...	Recoveries from custodian departments	(S)	453,101,807	...	(452,291,878)	...	...	(435,890,355)
	(S)	...	...	...	...	Losses on foreign exchange	(S)	571	...	571	...	...	...
	(S)	...	...	...	...	Appropriations not required for the current year	(S)	...	...	...	...	...	38,822
Total budgetary	L15b	388,560,514	2,410,951,972	224,330,012	47,939,586			3,071,782,084	2,396,067,946	266,763,607	408,950,531	2,439,298,215	
	(S)	1,751,090	...	...	...	Imprest funds, accountable advances and recoverable advances. Limit \$22,000,000 (Net)	(S)	1,751,090	...	(318,758)	...	2,069,848	(286,333)
	(S)	53,990,713	...	...	...	(L) Seized Property Management Act, 1993 section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	(S)	53,990,713	...	1,195,595	...	52,795,118	(11,623,605)
Total non-budgetary		55,741,803	...	...	...			55,741,803	876,837	...	...	54,864,966	(11,909,938)
Total Ministry—Budgetary		388,560,514	2,410,951,972	224,330,012	47,939,586			3,071,782,084	2,396,067,946	266,763,607	408,950,531	2,439,298,215 ⁽³⁾⁽⁴⁾	
Non-budgetary		55,741,803	...	...	...			55,741,803	876,837	...	...	54,864,966	(11,909,938)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 15—Compensation adjustments.

(2) Any year-end accumulated surplus in excess of \$5,000,000

(3) During the year, Communication Canada has been amalg-

(3) During the year, Communication Canada has been awarded \$12,983,347, respectively

(4) During the year, Government On-Line and Government Tr

(4) During the year, Government Oil-Lime and Government

PUBLIC ACCOUNTS OF CANADA, 2004-2005

TOBACCO ACCOPIES BY CHALMERS, 2001, 2002

Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Real property services	2,996,100,144	2,593,835,159		335,995,947	291,959,182		1,400,929	1,308,690,169		1,252,242,187			...	...		2,024,806,853	1,634,953,083	
Supply operations service	349,137,994	279,756,384		...	...		...	155,039,289		127,260,231			...	...		194,098,705	152,496,153	
Receiver General	127,335,793	127,628,532		...	...		...	16,310,348		16,310,348			...	...		111,025,445	111,318,184	
Public service compensation	76,754,938	76,529,409		...	...		...	47,723,894		47,723,894			...	...		29,031,044	28,805,515	
Telecommunications and Informatics																		
Common Services	392,149,370	338,401,652		...	...		...	201,580,601		200,311,432			...	...		190,568,769	138,090,220	
Consulting and Audit Canada	125,751,202	121,187,241		...	...		...	99,979,000		124,612,434			...	...		25,772,202	(3,425,193)	
Translation Bureau	309,939,245	244,164,715		...	...		...	227,998,000		199,790,095			...	...		81,941,245	44,374,620	
Government information services	69,047,579	58,346,748		...	...		...	...		9,315,776			...	...		61,853,500	49,030,972	
Operational support	433,585,447	421,325,518		...	...		...	180,901,126		180,901,126			...	...		252,684,321	240,424,392	
Defence Production Revolving Fund	100,000,000	...		...	...		...	...		...			...	...		100,000,000	...	
Extend purpose of Finance Vote L29g	...	...		...	...		...	...		...			1,751,090	(318,758)		1,751,090	(318,758)	
Seized property management	...	...		...	...		...	...		...			53,990,713	1,195,595		53,990,713	1,195,595	
Sub-total—																		
Budgetary	4,979,801,712	4,261,175,358		335,995,947	291,959,182		1,400,929	2,247,538,203		2,158,467,523			...	...		3,071,782,084	2,396,067,946	
Non-budgetary	...	...		...	...		...	...		...			55,741,803	876,837		55,741,803	876,837	
Revenues netted against expenditures	(2,247,538,203)	(2,158,467,523)		...	...		...	(2,247,538,203)		(2,158,467,523)			...	...		...	...
Total Ministry—																		
Budgetary	2,732,263,509	2,102,707,835		335,995,947	291,959,182		1,400,929	3,522,628		3,522,628			...	...		3,071,782,084	2,396,067,946	
Non-budgetary	...	...		...	...		...	...		...			55,741,803	876,837		55,741,803	876,837	

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$				
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use				
	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
Real property services	...	...	...	79,002	79,002	...	...	79,002
Grant in kind to the Royal Society of Canada	...	...	...	...	...	...	...	...
(S) Payment in lieu of taxes to municipalities and other taxing authorities	436,274,099	...	16,827,708	453,101,807	453,101,807	...	...	434,968,564
(S) Recoveries from custodian departments	(436,274,099)	...	(16,017,779)	(452,291,878)	(452,291,878)	...	...	(435,890,355)
	79,002	...	809,929	888,931	888,931	...	...	(842,789)
Government information services								
Grants in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness	...	1,000,000	(328,303)	671,697	...	671,697	...	302,700
	79,002	1,000,000	481,626	1,560,628	888,931	671,697	...	(540,089)
Contributions								
Real property services	12,000	...	...	12,000	11,998	2	...	12,000
Canadian Standards Association	5,670,000	...	(5,170,000)	500,000	500,000	...	...	272,493
Contributions to Argentina Management Authority	5,682,000	...	(5,170,000)	512,000	511,998	2	...	284,493
Government information services								
Contributions in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness	...	1,450,000	...	1,450,000	...	1,450,000	...	13,475,263
	5,682,000	1,450,000	(5,170,000)	1,962,000	511,998	1,450,002	...	13,759,756
Ministry Summary by Business Line								
Real property services	5,761,002	...	(4,360,071)	1,400,931	1,400,929	2	...	(538,296)
Government information services	...	2,450,000	(328,303)	2,121,697	...	2,121,697	...	13,777,963
	5,761,002	2,450,000	(4,688,374)	3,522,628	1,400,929	2,121,699	...	13,219,667 ⁽¹⁾⁽²⁾

(S) Statutory transfer payment.

(1) During the year, Communication Canada has been amalgamated to the Department and a part was transferred to Canadian Heritage. Therefore, the previous year's amounts have been restated by \$891,697.

(2) Amounts reporting in previous year's Public Accounts.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Real property services	1,308,690,169	1,252,242,187	1,251,120,991
Supply operations service	155,039,289	127,260,231	131,475,909
Receiver General	16,310,348	16,310,348	22,055,907
Public service compensation	47,723,894	47,723,894	42,768,383
Telecommunications and Informatics			
Common Services	201,580,601	200,311,432	176,240,285
Consulting and Audit Canada	99,979,000	124,612,434	129,242,760
Translation Bureau	227,998,000	199,790,095	198,459,463
Government information services	9,315,776	9,315,776	12,117,866
Operational support	180,901,126	180,901,126	146,183,803
Total budgetary	2,247,538,203	2,158,467,523	2,109,665,367
Non-budgetary (respendable receipts)			
Imprest fund recovery	1,751,090	...	286,333
Seized property recovery	...	31,270,317	46,431,533
Total non-budgetary	1,751,090	31,270,317	46,717,866
Total Ministry—Budgetary	2,247,538,203	2,158,467,523	2,109,665,367
Non-Budgetary	1,751,090	31,270,317	46,717,866

(1) Amends reporting in previous year's Public Accounts.

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	11,474,081	6,100,825
Adjustments to prior year's payables	6,594,703	7,036,499
	18,068,784	13,137,324
Sales of goods and services—		
Lease and use of public property	399,442,999	354,266,110
Services of a regulatory nature—		
Earnings from dry docks	101,622,063	3,887,990
Sundries	3,753,640	168,700,597
	105,375,703	172,588,587
Services of a non-regulatory nature—		
Rentals, licences and permits	1,645,077,479	1,485,485,291
Sales of goods and information products—		
Sales of goods and information products	9,040,651	25,631,563
Publications	4,042,114	10,088,802
Promotional items	...	1,756,424
	13,082,765	37,476,789
Other fees and charges	10,618,288	490,032
	2,173,597,234	2,050,306,809
Proceeds from the disposal of surplus Crown assets	205,836	209,378
Miscellaneous revenues		
Gifts to the Crown	123,575	72,962
Gain on foreign exchange	41,073	427,045
Seized property	16,470,228	17,496,327
Sundries	42,483,267	29,718,083
	59,118,143	47,714,417
Total Ministry	2,250,989,997	2,111,367,928

(1) Amends reporting in previous year's Public Accounts.

(2) During the year, Government On-Line and Government Travel Modernization Office were transferred from Treasury Board. Therefore, the previous year's amounts have been restated by \$7,568.

SECTION 26

2004-2005

PUBLIC ACCOUNTS OF CANADA

Solicitor General (Public Safety and Emergency Preparedness)

Department

Canada Border Services Agency

Canadian Firearms Centre

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of Indian Residential Schools

Resolution of Canada

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police

External Review Committee

Royal Canadian Mounted Police Public

Complaints Commission

CONTENTS

	<i>Page</i>
Program objectives and business line description	26.2
Ministry summary	26.6
Programs by business line	26.11
Transfer payments	26.14
Details of spendable amounts	26.18
Revenues	26.18

Department

Objectives

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to ministry agencies.

Business Line Descriptions

Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership

The Department develops, provides and co-ordinates timely, responsive, integrated and comprehensive policy advice to the Minister in support of her responsibilities to:

- (a) give direction to, and answer in Parliament for, the ministry agencies;
- (b) enhance policy cohesion and co-ordination within the portfolio; and
- (c) exercise national policy leadership in policing and law enforcement, national security and corrections and conditional release.

First Nations policing program

The implementation of the First Nations policing policy provides practical ways to improve the administration of justice for First Nations through the establishment and maintenance of policing services that are professional, effective, and responsive to the particular needs of First Nations and Inuit communities.

The aboriginal policing directorate is responsible for the implementation, maintenance and development of the First Nations policing program within the framework of the First Nations policing policy.

Office of the Inspector General, CSIS

The Office of the Inspector General of Canadian Security Intelligence Service (CSIS) is established by the *Canadian Security Intelligence Act*. The Inspector General has right of access to CSIS information and serves as the Solicitor General's internal auditor for CSIS operational activities. The Office of the Inspector General regularly monitors the service's compliance with its operational policies; reviews CSIS operational activities for compliance with law, other authorities, controls and standards governing the performance of these operational activities; and provides classified reports in support of the Inspector General's advice and a statutorily required certificate to the Minister regarding these matters. Special reviews may also be conducted at the direction of the Minister, Security Intelligence Review Committee (SIRC), or on the Inspector General's own initiative.

Executive services and corporate support

This business line is composed of the executive services division, communications group, corporate services directorate and the legal services unit.

Office of critical infrastructure protection and emergency preparedness

The Office of Critical Infrastructure Protection and Emergency Preparedness (OCIEPP) was created in February 2001 to provide national leadership in developing and implementing a comprehensive approach to protect Canada's critical infrastructure and to act as the government's primary agency for ensuring national civil emergency preparedness for all types of emergencies. Its mission is to enhance the safety and security of Canadians in their physical and cyber environment. Its vision is a safer, more secure Canada.

National Crime Prevention Centre

The National Crime Prevention Strategy (NCPS) is being implemented by the National Crime Prevention

Centre in the Department of Public Safety and Emergency Preparedness. The NCPS promotes crime prevention through a social development approach, which deals with the social, economic and cultural circumstances that can contribute to an individual becoming an offender or a victim. Efforts are focused on priority groups that are especially vulnerable: children, youths, women, Aboriginal peoples, ethno-cultural groups, seniors, persons with disabilities, gays and lesbians, homeless persons, and official language minority communities. The strategy also aims to increase knowledge of crime prevention by identifying and promoting best practices and by increasing public awareness of the benefits of a social development approach to crime prevention. To meet the goals of the strategy, partnerships with key government (federal, provincial and territorial) and non-government stakeholders are crucial.

Canada Border Services Agency

Objectives

To provide border services and administer legislation governing international trade and travel.

Business Line Descriptions

Border operations

Facilitating the movement of goods and travellers while protecting Canadian business and society through immigration and contraband control, and through other examinations which are based on targeting and risk assessment; on-site compliance audits and other reviews which occur after the goods have entered the country, including exporter origin audits; client communication, outreach and promotional services, including developing and implementing service standards; protecting Canadian industries from unfair trade practices and injury caused by the dumping or subsidizing of goods imported into Canada; administering and

influencing the development of Canadian laws that govern international trade and travel; administering and contributing to the design of international trade agreements; sharing best practices; and harmonizing processes with other countries' customs administrations. Investigating, and as appropriate, prosecuting suspected cases of fraudulent non-compliance with customs. Providing clients with a fair and impartial view of their disagreements with Agency decisions involving customs and trade administration issues.

Canadian Firearms Centre

Objectives

To take firm action to contribute to the reduction in firearms tragedies, accidental deaths or injuries, and criminal firearms violence by strengthening controls on firearms.

Business Line Descriptions

Administration of the Canadian Firearms Program

To administer Canada's Firearms Program through the undertaking of strategic initiatives such as: effective licensing and registration, education and public awareness, and program administration in order to reduce firearms tragedies, accidental deaths or injuries and criminal firearms violence.

Canadian Security Intelligence Service

Objectives

To provide security intelligence to the Government of Canada.

Business Line Descriptions

Canadian Security Intelligence Service

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service

Objectives

To contribute, as part of the criminal justice system and respecting the rule of law, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Business Line Descriptions

Care

Provision of services related to the needs of the offender population including the provision of physical and mental health care as well as food, clothing and institutional services to offenders.

Custody

Provision of services relating to the supervision, control and sentence administration of offenders as well as the construction and maintenance of facilities to house offenders.

Reintegration

Provision of a range of services and programs both in the institutions and community settings designed to promote the reintegration of offenders, including case management, psychological and chaplaincy services, residential services, academic and vocational training,

employment and occupational development, living skills, substance abuse and other personal development programs and other programs designed to address specific cultural, social, spiritual and other personal needs.

Corporate management

Provision of corporate management to ensure that allocated resources are cost-effectively utilized and to support management decision making and enhanced managerial accountability and operational control.

National Parole Board

Objectives

The National Parole Board's prime objective is to contribute to the long term protection of society. The Board, in carrying out its responsibilities will: continue to make decisions of the highest quality with all decisions based on the ultimate protection of society; be sensitive to the needs of offenders, victims and their families; strengthen relationships with partner groups; recognize that offenders can and do change; employ the least restrictive determination in release decisions consistent with the protection of society; and operate in a manner that is professional, open, accountable, and financially responsible. An environment of trust, respect, openness and sharing of information is supported and encouraged by management and staff of the Board.

Business Line Descriptions

Conditional release

Conditional release includes reviewing cases of offenders and making quality conditional release decisions; providing support for decision-making; providing in-depth training focused on risk assessment to assist Board members in the decision-making process; developing and interpreting conditional

release policy; co-ordinating program delivery throughout the National Parole Board (NPB) and with the Correctional Service of Canada (CSC) and other key partners; providing information to victims and interested parties within the community; and disseminating information related to conditional release to the public; and carrying out evaluations and measuring performance.

Clemency and pardons

Clemency and pardons involves the review of applications and the rendering of pardon decisions or the issuance of pardons, and clemency recommendations; providing information and support for decision-making; providing training to promote professionalism in decision-making; developing and interpreting pardons and clemency policy; co-ordinating program delivery within NPB, the RCMP and other key partners; and providing public information related to pardons and clemency.

Corporate management

Corporate management provides support to the Board's main business lines (conditional release, and clemency and pardons). It includes: development of the planning and accountability framework; and a range of corporate services in the areas of finance, human resources, administration, security, and information technology.

Office of Indian Residential Schools Resolution of Canada

Objectives

Management of the Indian Residential Schools Resolution Claims Inventory.

Business Line Descriptions

Office of Indian Residential Schools Resolution of Canada

The Department is responsible and accountable for the management of all aspects of the legacies of the former Indian Residential Schools system. This includes:

- dealing with all litigation relating to Indian residential schools claims;
- negotiating with church organizations who shared the responsibility for the management of the schools;
- administering the National Resolution Framework for out-of-court settlements;
- maintaining collaborative working relationships with native organizations and their communities; and
- providing the required corporate services to support these initiatives.

To carry out its mandate, the Office will manage the Indian Residential Schools Resolution claims inventory by:

- centralizing and focusing federal efforts to resolve claims associated with the operation of the former Indian Residential Schools system as expeditiously as possible;
- co-ordinating negotiations between the Government of Canada and major church organizations regarding their shared responsibility for these claims; and
- working together with Indian residential schools survivors on a healing strategy to assist individuals and communities in dealing with legacies of the past.

Office of the Correctional Investigator

Objectives

To act as an ombudsman on behalf of offenders by thoroughly and objectively reviewing a wide spectrum of administrative actions and presenting findings and recommendations to an equally broad spectrum of decision makers, inclusive of Parliament.

Business Line Descriptions

Office of the Correctional Investigator

The Office of the Correctional Investigator has one business line which, as detailed in section 167 of the *Corrections and Conditional Release Act*, is to conduct investigations into the problems of offenders related to decisions, recommendations and or omissions of the Commissioner of Corrections or any person under the control and management of, or performing service for or on behalf of the Commissioner of Corrections that affect offenders either individually or as a group.

Royal Canadian Mounted Police

Objectives

To enforce laws, prevent crime and maintain peace, order and security. The primary objective of the Royal Canadian Mounted Police (RCMP) is to contribute to safe homes and safe communities across Canada while the secondary objectives include: helping to foster a sense of safety and security, responding to the needs of crime victims, and promoting crime prevention and alternatives to the criminal justice system.

Business Line Descriptions

Federal policing services

Federal policing services objective is to contribute to safe homes and safe communities by providing policing, law enforcement, investigative and prevention services to the federal government, its departments and agencies and to Canadians in all provinces and territories. Federal policing services assist in the protection of public safety, the environment, trade and commerce, revenues collection, and national security.

Contract policing services

Contract policing services business line objective is to contribute to safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Quebec and Ontario) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal, and aboriginal governments.

National police services

The objective of the National police services is to contribute to safe homes and safe communities by providing Canadians with law enforcement investigative tools and information. These are used by the Canadian policing community, federal departments, law and regulatory enforcement agencies, and selected foreign police organizations, including Interpol. These services are used by the RCMP's federal and contract policing business lines and, to a limited extent, Peacekeeping services business line.

RCMP specialized technical services provided to the law enforcement community include forensic laboratory (e.g., DNA analysis), identification (e.g., fingerprints), computerized police information (e.g., criminal records, communications), intelligence (e.g., organized crime), and advanced training services to the Canadian and international police community and some departmental law enforcement agencies.

Peacekeeping services

The business line objective is to manage the effective and timely participation of Canadian civilian police in international peace support operations. These services are provided in accordance with Canada's foreign policy requirements and are undertaken on a full cost-recovery basis with other governmental agencies such as the Canadian International Development Agency (CIDA) and the Department of Foreign Affairs and International Trade (DFAIT).

Protective policing services

Protective policing services objective is to safeguard Canadian and foreign dignitaries and their official residences, as well as visiting internationally protected persons, by delivering timely service through the most qualified and highly trained members and cutting-edge technology.

Corporate infrastructure

The Corporate infrastructure business line objective is to support the internal management of the organization.

Royal Canadian Mounted Police External Review Committee

Objectives

To provide external review of appeals of formal discipline, appeals of discharge or demotion, and certain types of grievances referred to it by the Royal Canadian Mounted Police.

Business Line Descriptions

Case review

The Royal Canadian Mounted Police External Review Committee, which reports annually to Parliament, is a neutral third party providing an independent and im-

partial review of labour relations cases referred to it by the RCMP. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairperson, or Committee, are sent to the parties and the RCMP Commissioner.

Royal Canadian Mounted Police Public Complaints Commission

Objectives

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the RCMP disposition of those complaints reviewed by an external body in an independent and impartial manner.

Business Line Descriptions

Receipt and review of public complaints

The RCMP Public Complaints Commission is an impartial and independent government institution. It receives complaints from the public and transfers them to the RCMP for investigation. It can also review the RCMP disposition if the complainant is not satisfied with that disposition. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chair may initiate complaints. The Chair must also submit an annual report to the Solicitor General setting out a summary of the activities of the Commission during the year and recommendations for tabling before each House of Parliament.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	100,944,400	...	...	100,944,400	1	Operating expenditures	...	...	...	...
...	...	375,067	...	375,067	1a	Transfer of \$26,900,000 from Solicitor General (Public Safety and Emergency Preparedness) Vote 5, and \$985,498 from Justice Vote 1	...	...	...	...
...	...	5,333,747	...	5,333,747	1b	Transfer of \$6,400,000 from Solicitor General (Public Safety and Emergency Preparedness) Vote 5	...	...	...	...
...	...	...	33,300,000	33,300,000		Transfer from: Vote 5	...	...	...	...
...	...	...	985,498	985,498		Vote 1 (Justice)	...	...	...	...
...	...	...	294,000	294,000		TB Vote 15 ⁽¹⁾
...	100,944,400	5,708,814	34,579,498	141,232,712		Total—Vote 1	132,093,434	9,139,278	...	56,997,247
...	301,792,600	...	...	301,792,600	5	Grants and contributions	...	...	...	...
...	...	...	1	...	5a	Transfer of \$675,000 from Justice Vote 5	...	...	...	...
...	...	...	675,000	675,000		Transfer from Vote 5 (Justice)	...	...	...	...
...	...	...	(33,300,000)	(33,300,000)		Transfer to Vote 1	...	...	...	...
...	301,792,600	1	(32,625,000)	269,167,601		Total—Vote 5	220,990,769	48,176,832	...	57,033,793
...	69,970	...	918	70,888	(S)	Solicitor General—Salary and motor car allowance	70,888	...	...	66,946
...	11,209,000	...	941,628	12,150,628	(S)	Contributions to employee benefit plans	12,150,628	...	...	4,339,026
...	414,015,970	5,708,815	2,897,044	422,621,829		Total Department—Budgetary	365,305,719	57,316,110	...	118,437,012
...	546,584,000	...	...	546,584,000	10	Canada Border Services Agency ⁽²⁾
...	...	21,132,739	...	21,132,739	10a	Operating expenditures	...	...	...	...
...	...	...	...	...	10b	Transfer of \$239,050,000 from Canada Customs and Revenue Agency Vote 1	...	...	...	...
...	...	...	...	...		Transfer of \$8,948,000 from Solicitor General (Public Safety and Emergency Preparedness) Vote 15, \$148,937,600 from Citizenship and Immigration Vote 1, and \$8,713,000 from Agriculture and Agri-Food Vote 30	...	...	...	...
...	...	6,905,789	...	6,905,789		Transfer from: Vote 15	...	...	...	...
...	...	...	8,948,000	8,948,000		Vote 1 (Canada Customs and Revenue Agency)	...	...	...	...
...	...	...	239,050,000	239,050,000		Vote 1 (Citizenship and Immigration)	...	...	...	...
...	...	...	148,937,600	148,937,600		Vote 30 (Agriculture and Agri-Food)	...	...	...	...
...	...	...	8,713,000	8,713,000		TB Vote 15 ⁽¹⁾
...	...	...	1,096,000	1,096,000		Total—Vote 10	916,555,372	64,811,756	...	...
...	546,584,000	28,038,528	406,744,600	981,367,128			...	...	...	...

[illegible]

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers					\$	\$
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	5,946,459	5,946,459	Transfer from: Vote 40				
...	...	...	28,122,000	28,122,000	TB Vote 5 ⁽¹⁾				
...	...	...	3,258,000	3,258,000	TB Vote 15 ⁽¹⁾				
...	1,261,053,742	42,595,642	37,326,459	1,340,975,843	Total—Vote 35	1,326,278,353	14,697,490	...	1,264,648,814
...	136,712,000	...	...	136,712,000	40 Penitentiary Service and National Parole Service—				
...	...	...	(5,946,459)	(5,946,459)	Capital expenditures				
...	136,712,000	...	(5,946,459)	130,765,541	Transfer to Vote 35				
...	201,000	...	(201,000)	...	Total—Vote 40	105,587,174	25,178,367	...	110,071,122
...	173,221,159	...	(19,310,516)	153,910,643	(S) Pensions and other employee benefits				
9,903,970	83,600	...	(83,600)	9,903,970	(S) Contributions to employee benefit plans	153,910,643	...	...	146,729,428
229,663	...	...	672,800	902,463	(S) CORCAN Revolving Fund	(4,052,043)	...	13,956,013	3,826,617
...	...	...	...	238,667	(S) Spending of proceeds from the disposal of surplus Crown assets	599,429	7,834	295,200	801,637
...	...	...	...	238,667	(S) Refunds of amounts credited to revenues in previous years	238,667	...	...	25,088
10,133,633	1,571,271,501	42,595,642	12,696,351	1,636,697,127	Total budgetary	1,582,562,223	39,883,691	14,251,213	1,526,102,706
42,606	...	...	...	42,606	L14b Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account, <i>Appropriation Act No. 3, 1982-83</i> . Limit \$50,000 (Net)	(442)	...	43,048	(558)
10,133,633	1,571,271,501	42,595,642	12,696,351	1,636,697,127	Total Program—				
42,606	...	...	...	42,606	Budgetary	1,582,562,223	39,883,691	14,251,213	1,526,102,706
...	29,076,000	...	...	29,076,000	Non-budgetary	(442)	...	43,048	(558)
...	6,347,890	...	...	6,347,890	National Parole Board				
...	1,279,000	...	...	1,279,000	45 Program expenditures				
...	...	...	171,000	171,000	45a Program expenditures				
...	...	...	...	...	45b Program expenditures				
...	29,076,000	7,626,890	171,000	36,873,890	Transfer from TB Vote 15 ⁽¹⁾				
...	4,772,000	...	(290,263)	4,481,737	Total—Vote 45	36,644,811	229,079	...	31,380,998
...	...	...	3,573	3,573	(S) Contributions to employee benefit plans	4,481,737	...	...	4,262,945
...	...	...	...	...	(S) Refunds of amounts credited to revenues in previous years	3,573	...	...	6,150
5,697	...	...	32,033	37,730	(S) Spending of proceeds from the disposal of surplus Crown assets	32,063	...	5,667	19,199
5,697	33,848,000	7,626,890	(83,657)	41,396,930	Total Program—Budgetary	41,162,184	229,079	5,667	35,669,292

Office of Indian Residential Schools Resolution
of Canada ⁽³⁾

[illegible]

Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		(S)	\$	\$	\$	\$
...	...	...	...	16,424	16,424		16,424	...	...	...
1,647,399	1,841,099,842	145,002,222	(13,341,245)	1,974,408,218			1,960,294,986	11,466,908	2,646,324	1,894,353,408
Royal Canadian Mounted Police External Review Committee										
...	769,000	...	...	769,000	70					
...	...	38,350	...	38,350	70a					
...	...	...	8,000	8,000						
...	769,000	38,350	8,000	815,350			748,496	66,854	...	679,756
...	115,000	...	9,661	124,661	(S)		124,661	...	...	94,000
...	884,000	38,350	17,661	940,011			873,157	66,854	...	773,756
Royal Canadian Mounted Police Public Complaints Commission										
...	4,177,000	...	...	4,177,000	75					
...	...	208,050	...	208,050	75a					
...	...	292,304	...	292,304	75b					
...	...	...	17,000	17,000						
...	4,177,000	500,354	17,000	4,694,354			4,261,694	432,660	...	4,387,093
...	558,000	...	46,876	604,876	(S)		604,876	...	...	516,000
...	4,735,000	500,354	63,876	5,299,230			4,866,570	432,660	...	4,903,093
Total Ministry—Budgetary										
11,789,340	4,905,725,313	242,058,628	539,876,459	5,699,449,740			5,457,057,353	225,445,385	16,947,002	4,030,122,501 ⁽³⁾
42,606	...	...	...	42,606			(442)	...	43,048	(558)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repaid in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(T) Treasury Board Vote 15—Government contingencies.

(U) Treasury Board Vote 15—Government contingencies.

(2) During the year, Canada Border Services Agency was created and transferred from Canada Customs and Revenue Agency.

(3) During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Privy Council. Therefore, the previous year's amounts have been restated by \$77,366,128.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	25,417,745	20,950,896	...	...	...	4,875,985	4,595,444	...	...	...	...	...	...	...	...	30,293,730	25,546,340	...
First Nations policing program	30,055,724	29,765,893	...	...	...	62,938,016	62,883,093	...	...	...	...	...	...	...	...	93,013,740	92,648,986	...
Office of the Inspector General, CSIS	944,151	953,757	...	...	...	...	...	...	...	...	...	...	...	...	...	944,151	953,757	...
Executive services and corporate support	58,569,924	54,044,553	...	...	...	...	...	...	...	...	...	...	...	...	...	58,569,924	54,044,553	...
Office of critical infrastructure protection and emergency preparedness	26,333,199	26,827,544	...	...	...	154,006,000	108,335,935	...	...	...	...	...	...	...	...	180,339,199	135,163,479	...
National Crime Prevention Centre	12,133,485	11,772,307	...	...	...	47,327,600	45,176,297	...	...	...	...	...	...	...	...	59,461,085	56,948,604	...
Total Department—Budgetary	153,454,228	144,314,950	...	...	...	269,167,601	220,990,769	...	...	...	...	...	...	...	...	422,621,829	365,305,719	...
Canada Border Services Agency																		
Border operations	1,115,367,114	1,050,838,245	26,331,986	25,716,001	...	...	...	15,138,750	15,464,372	...	...	...	...	...	...	1,126,560,350	1,061,089,874	...
Revenues netted against expenditures	(15,138,750)	(15,464,372)	...	...	...	...	...	(15,138,750)	(15,464,372)	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	1,100,228,364	1,035,373,873	26,331,986	25,716,001	...	...	...	...	...	...	...	...	...	...	...	1,126,560,350	1,061,089,874	...
Canadian Firearms Centre																		
Administration of the Canadian Firearms Program	85,094,322	80,246,575	...	...	...	14,500,000	12,562,127	...	...	...	...	...	...	...	...	99,594,322	92,808,702	...
Total Program—Budgetary	85,094,322	80,246,575	...	...	...	14,500,000	12,562,127	...	...	...	...	...	...	...	...	99,594,322	92,808,702	...
Canadian Security Intelligence Service—Budgetary																		
Budgetary	289,781,321	278,597,110	...	...	...	...	...	...	...	...	...	...	...	...	...	289,781,321	278,597,110	...
Correctional Service																		
Care	222,466,970	210,757,344	1,200,000	934,315	...	122,000	118,264	...	...	...	...	...	...	...	...	223,788,970	211,809,923	...
Custody	572,941,613	583,000,903	119,317,960	88,761,379	...	...	...	...	...	...	...	...	...	...	...	692,259,573	671,762,282	...

Programs by Business Line—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Reintegration— Budgetary	578,535,791	570,922,088	10,247,581	15,456,256	2,648,627	2,635,569	76,538,000	77,650,689	...	...	...	...	...	...	...	514,893,999	511,363,224	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	42,606	42,606	...
Corporate management	205,372,825	186,877,746	...	435,224	381,760	313,824	...	...	...	...	...	...	...	...	...	205,754,585	187,626,794	...
Sub-total	1,579,317,199	1,551,558,081	130,765,541	105,587,174	3,152,387	3,067,657	76,538,000	77,650,689	...	...	...	...	...	...	...	1,636,697,127	1,582,562,223	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	42,606	42,606	...
Non-budgetary	(76,538,000)	(77,650,689)	...	...	...	...	(76,538,000)	(77,650,689)	...	...	...	...	...	...	...	...	...	...
Total Program— Budgetary	1,502,779,199	1,473,907,392	130,765,541	105,587,174	3,152,387	3,067,657	...	...	...	...	...	...	...	...	...	1,636,697,127	1,582,562,223	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	42,606	42,606	...
National Parole Board	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Conditional release	30,332,059	31,517,241	...	...	35,000	...	...	...	...	...	...	...	...	...	...	30,367,059	31,517,241	...
Clemency and pardons	4,607,832	4,356,212	...	...	...	...	...	...	...	...	...	...	...	...	...	4,607,832	4,356,212	...
Corporate management	6,422,039	5,288,731	...	...	...	...	...	...	...	...	...	...	...	...	...	6,422,039	5,288,731	...
Total Program—Budgetary	41,361,930	41,162,184	...	...	35,000	...	...	...	...	...	...	...	...	...	...	41,396,930	41,162,184	...
Office of Indian Residential Schools Resolution of Canada— Budgetary	96,032,658	62,207,608	...	...	3,000,000	4,418,191	...	...	...	...	...	...	...	...	...	99,032,658	66,625,799	...
Office of the Correctional Investigator— Budgetary	3,117,744	2,871,029	...	...	...	...	...	...	...	...	...	...	...	...	...	3,117,744	2,871,029	...
Royal Canadian Mounted Police	602,956,150	576,804,066	25,979,500	31,808,022	...	...	...	...	...	...	...	...	...	...	...	628,935,650	608,612,088	...
Federal policing services	1,536,720,105	1,533,929,450	71,946,000	83,615,926	...	...	1,060,208,436	1,044,082,231	...	...	...	...	...	...	...	548,457,669	573,463,145	...
Contract policing services	318,617,765	341,612,398	88,979,500	68,824,118	362,486	319,365	8,822,155	8,822,155	...	...	...	...	...	...	...	399,137,596	401,933,726	...
National police services	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Peacekeeping services	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Protective policing services	128,554,719	101,388,275	4,554,000	4,250,321	...	...	...	...	...	...	...	...	...	...	...	133,108,719	105,638,596	...
Corporate infrastructure	215,392,204	224,061,253	18,996,510	16,431,880	64,461,611	64,236,039	34,081,741	34,081,741	...	...	...	...	...	...	...	264,768,584	270,647,431	...
Sub-total	2,802,240,943	2,777,795,442	210,455,510	204,930,267	64,824,097	64,555,404	1,103,112,332	1,086,986,127	...	...	...	...	...	...	...	1,974,408,218	1,960,294,986	...
Revenues netted against expenditures	(1,103,112,332)	(1,086,986,127)	...	...	...	...	(1,103,112,332)	(1,086,986,127)	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	1,699,128,611	1,690,809,315	210,455,510	204,930,267	64,824,097	64,555,404	...	...	...	...	...	...	...	...	...	1,974,408,218	1,960,294,986	...

Royal Canadian Mounted Police External Review Committee									
Case review	940,011	873,157	...	...	...	...	...	...	873,157
Total Program—Budgetary	940,011	873,157	...	...	...	...	...	...	873,157
Royal Canadian Mounted Police Public Complaints Commission									
Receipt and review of public complaints	5,299,230	4,866,570	...	...	...	...	...	...	4,866,570
Total Program—Budgetary	5,299,230	4,866,570	...	...	...	...	...	...	4,866,570
Total Ministry—									
Budgetary	4,977,217,618	4,815,229,763	367,553,037	336,223,442	354,679,085	305,594,148	...	...	5,457,057,353
Non-budgetary	...	...	...	...	...	...	42,606	(442)	(442)
							42,606		

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Department Grants	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$
...	509,795	...	...	509,795	Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	509,795	...	...
...	451,807	...	...	451,807	John Howard Society	451,807	...	...
...	834,542	...	...	834,542	Canadian Association of Elizabeth Fry Societies	834,542	...	...
...	1,796,144	...	...	1,796,144	Other national voluntary organizations active in the criminal justice sector	1,796,144	...	...
...	...	...	...	...	Office of critical infrastructure protection and emergency preparedness	...	...	1,796,144
...	500,000	...	...	500,000	Joint infrastructure interdependencies research program	500,000	...	...
...	54,000	...	...	54,000	Public safety and emergency preparedness research fellowships program	54,000	...	...
...	554,000	...	...	554,000		554,000	...	...
...	46,168,100	...	(9,018,738)	37,149,362	National Crime Prevention Centre	35,344,076	1,805,286	...
...	48,518,244	...	(9,018,738)	39,499,506	Grants in support of the Safer Communities Initiative	37,694,220	1,805,286	...
...	...	...	...	...	Total—Grants	37,694,220	1,805,286	1,796,144
Contributions								
...	1,901,856	1	1,177,984	3,079,841	Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	2,799,300	280,541	...
...	...	...	...	...	Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	...	...	1,342,004
...	87,388,000	...	(24,429,984)	62,958,016	First Nations policing program	62,883,093	74,923	...
...	...	...	...	...	Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on-reserve, Indian communities on Crown land and Inuit communities for the First Nations policing program	...	...	53,895,645

Office of critical infrastructure protection and emergency preparedness									
...	8,452,000	...	(8,452,000)	...	...	...	...	...	...
...	145,000,000	...	8,452,000	153,452,000	...	107,781,935	45,670,065	...	...
...	153,452,000	...	...	153,452,000	...	107,781,935	45,670,065	...	...
National Crime Prevention Centre									
...	10,532,500	...	(354,262)	10,178,238	...	9,832,221	346,017	...	...
...	253,274,356	1	(23,606,262)	229,668,095	Total—Contributions	183,296,549	46,371,546	...	55,237,649
Departmental Summary by Business Line									
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership									
...	3,698,000	1	1,177,984	4,875,985	First Nations policing program	4,595,444	280,541	...	3,138,148
...	87,388,000	...	(24,429,984)	62,958,016	Office of critical infrastructure protection and emergency preparedness	62,883,093	74,923	...	53,895,645
...	154,006,000	...	...	154,006,000	National Crime Prevention Centre	108,335,935	45,670,065	...	...
...	56,700,600	...	(9,373,000)	47,327,600	Total Department	45,176,297	2,151,303	...	...
...	301,792,600	1	(32,625,000)	269,167,601		220,990,769	48,176,832	...	57,033,793
Canadian Firearms Centre									
Contributions									
Administration of the Canadian Firearms Program									
...	14,500,000	...	...	14,500,000	Contributions to the provinces and territories for the Canadian Firearms Program	12,562,127	1,937,873	...	15,691,600
...	14,500,000	...	...	14,500,000	Total Program	12,562,127	1,937,873	...	15,691,600
Correctional Service									
Grants									
Care									
...	122,000	...	...	122,000	Grant to the University of Saskatchewan, Department of Psychology, for a chair in forensic psychology	118,264	3,736	...	118,803
...	60,000	...	(60,000)	...	Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat	...	...	...	...
...	182,000	...	(60,000)	122,000		118,264	3,736	...	118,803
Reintegration									
...	200,000	...	(200,000)	...	Grant to aboriginal communities for aboriginal correctional programs and services	...	...	...	...
...	100,000	...	...	100,000	Corporate management	48,933	51,067	...	124,629
...	201,000	...	(201,000)	...	Penitentiary inmates accident compensation (S) Pensions and other employee benefits	...	...	...	...
...	301,000	...	(201,000)	100,000		48,933	51,067	...	124,629
...	683,000	...	(461,000)	222,000	Total—Grants	167,197	54,803	...	243,432

Transfer Payments—Concluded

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	...	...	...	...	...	...	...	1,009,178
Contributions									
Care									
Items not required for the current year									
Reintegration									
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other com-									
...	716,000	...	219,445	935,445	933,439	2,006	...	196,542	
...	1,135,000	...	378,182	1,513,182	1,502,130	11,052	...	601,387	
...	...	...	200,000	200,000	200,000	...	...	392,129
...	1,851,000	...	797,627	2,648,627	2,635,569	13,058	...	1,190,058	
Corporate management									
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other com-									
...	...	...	281,760	281,760	264,891	16,869	...	465,121
...	1,851,000	...	1,079,387	2,930,387	2,900,460	29,927	...	2,664,357	
Total—Contributions									
Program Summary by Business Line									
Care									
...	182,000	...	(60,000)	122,000	118,264	3,736	...	1,127,981	
...	2,051,000	...	597,627	2,648,627	2,635,569	13,058	...	1,190,058	
...	301,000	...	80,760	381,760	313,824	67,936	...	589,750	
...	2,534,000	...	618,387	3,152,387	3,067,657	84,730	...	2,907,789	
Total Program									
National Parole Board									
Contributions									
Conditional release									
Payments to not-for-profit organizations, community groups, or private organizations which support the mission and strategic priorities of the National Parole Board									
...	35,000	...	...	35,000	...	35,000	...	...
...	35,000	...	...	35,000	...	35,000	...	...
Total Program									
...	...	...	...	35,000	...	35,000	...	...

Office of Indian Residential Schools Resolution
of Canada ⁽¹⁾

Contributions

Contributions for the purpose of consultation and policy
development

...	...	...	3,000,000	3,000,000	4,418,191	(1,418,191)	...	4,613,781
...	...	...	3,000,000	3,000,000	4,418,191	(1,418,191)	...	4,613,781

Royal Canadian Mounted Police

Grants

Corporate infrastructure

To compensate members of the Royal Canadian
Mounted Police for injuries received in the
performance of duty

Payments, in the nature of workers' compen-
sation, to survivors of members of the Royal
Canadian Mounted Police killed while on
duty

Pensions to families of members of the Royal
Canadian Mounted Police who have lost their
lives while on duty

Royal Canadian Mounted Police Veterans Association

International Association of Chiefs of Police

(S) Pensions under the *Royal Canadian Mounted
Police Pensions Continuation Act*

...	35,400,000	3,779,000	...	39,179,000	39,086,915	92,085	...	31,817,374
...	1,535,000	...	...	1,535,000	1,436,401	98,599	...	1,491,197
...	100,000	...	...	100,000	65,112	34,888	...	62,025
...	1,900	...	...	1,900	1,900	...	...	1,900
...	1,900	...	...	1,900	1,900	...	...	1,740
...	23,000,000	...	620,217	23,620,217	23,620,217	...	...	22,627,646
...	60,038,800	3,779,000	620,217	64,438,017	64,212,445	225,572	...	56,001,882

Contributions

National police services

Contributions to non-Royal Canadian Mounted Police
candidates attending Canadian Police College
courses

...	386,080	...	(23,594)	362,486	319,365	43,121	...	336,694
-----	---------	-----	----------	---------	---------	--------	-----	---------

Corporate infrastructure

Contributions to non-Royal Canadian Mounted Police
candidates attending Canadian Police College
courses

...	...	...	23,594	23,594	23,594	...	...	...
...	386,080	...	...	386,080	342,959	43,121	...	336,694

Program Summary by Business Line

National police services

Corporate infrastructure

...	386,080	...	(23,594)	362,486	319,365	43,121	...	336,694
...	60,038,800	3,779,000	643,811	64,461,611	64,236,039	225,572	...	56,001,882

...	60,424,880	3,779,000	620,217	64,824,097	64,555,404	268,693	...	56,338,576
...	379,286,480	3,779,001	(28,386,396)	354,679,085	305,594,148	49,084,937	...	136,585,539 ⁽¹⁾

(S) Statutory transfer payment.

⁽¹⁾ During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Privy Council. Therefore, the previous year's amounts have been restated by \$4,613,781.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Canada Border Services Agency ⁽¹⁾			
Budgetary (respendable revenues)			
Border operations	15,138,750	15,464,372	...
Total Program—Budgetary	15,138,750	15,464,372	...
Correctional Service			
Budgetary (respendable revenues)			
Reintegration CORCAN	76,538,000	77,650,689	76,991,104
Non-budgetary (respendable receipts)			
Parolees' Loan Account	...	6,731	6,309
Total Program—Budgetary	76,538,000	77,650,689	76,991,104
Non-budgetary	...	6,731	6,309
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Contract policing services	1,060,208,436	1,044,082,231	986,865,105
National police services	8,822,155	8,822,155	9,705,748
Corporate infrastructure	34,081,741	34,081,741	31,532,999
Total Program—Budgetary	1,103,112,332	1,086,986,127	1,028,103,852
Total Ministry—Budgetary	1,194,789,082	1,180,101,188	1,105,094,956
Non-budgetary	...	6,731	6,309

(1) During the year, Canada Border Services Agency was created and transferred from Canada Customs and Revenue Agency.

Revenues

	Current year	Previous year
	\$	\$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	159,726	105,802
Adjustments to prior year's payables	6,094,375	7,061,197
	6,254,101	7,166,999
Miscellaneous revenues	9,956	31,380
Total Department	6,264,057	7,198,379
Canada Border Services Agency ⁽¹⁾		
Tax revenues—		
Goods and services tax (GST)/Harmonized sales tax (HST)	21,909,245,022	19,552,903,881
Less: Government tax remission order	34,987,945	...
	21,874,257,077	19,552,903,881
Excise tax—Motive fuel—Gasoline	46,142,832	44,880,562
Customs import duties	3,091,208,505	2,887,025,223
Excise duties—		
Matured spirits	63,443	3,410
Unmatured spirits	...	885
Beer	2,158	2,062
Cigaretttes	32,972,670	83,558,204
Cigars	24,638,647	21,775,510
Manufactured tobacco	7,950,713	15,112,657
Canadian raw leaf tobacco	254	214
	65,627,885	120,452,942
Other excise taxes and duties—		
Manufacturers' taxes—		
Cigarettes	...	369,927
Cigars	...	82,753
Tobacco	...	31,617
Jewellery	47,790,825	47,521,352
Automobiles	168,441	66,243
Automotive air conditioners	16,463,410	15,937,998
Wines	2,495,373	27,039,397

Revenues—Continued

	Current year	Previous year
	\$	\$
Employment insurance premium	9	...
Sundries	(18,947,046)	(2,461,842)
	47,971,012	88,587,445
Total tax revenues	25,125,207,311	22,693,850,053
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	529,573	...
Adjustments to prior year's payables	931,086	...
	1,460,659	...
Sales of goods and services—		
Rights and privileges	1,927,717	...
Lease and use of public property	5,297	...
Services of a regulatory nature	5,378,024	...
Services of a non-regulatory nature	11,572,921	...
Sales of goods and information products	30,242	...
Other fees and charges	140,214	...
	19,054,415	...
Proceeds from the disposal of surplus Crown assets	167,360	...
Miscellaneous revenues—		
Interest and penalties	208,892	27,897,084
Interest on other revenue—		
Refund interest	81,938	1,005,388
Sundries—		
Court fines	1,485,690	635,427
Seizures	9,999,440	9,192,346
Other gains on foreign exchange valuations	356,975	...
Miscellaneous	50,590,912	...
	62,433,017	9,827,773
	62,723,847	38,730,245
Total other revenues	83,406,281	38,730,245
Total Program	25,208,613,592	22,732,580,298
Canadian Firearms Centre		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	15,342	54,430
Adjustments to prior year's payables	37,351	...
	52,693	54,430
Sales of goods and services—		
Lease and use of public property—		
Rentals	60,389	58,919
Board and lodging—Inmates	561,988	552,377
	622,377	611,296
Services of a non-regulatory nature—		
Meal sales	41,514	29,544
Psychiatric services—Contracted	990,178	1,216,736
Inmate maintenance—Contracted (federal-provincial agreements)	2,081,382	1,111,208
Laundry service	720	1,030
Proceeds from the disposal of surplus Crown assets	724,035	711,319
Miscellaneous revenues	49,277	32,470
Total Program	3,455,896	4,256,966
Correctional Service		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	841,615	1,052,617
Adjustments to prior year's payables	2,282,137	1,578,450
	3,123,752	2,631,067
Sales of goods and services—		
Lease and use of public property—		
Rentals	60,389	58,919
Board and lodging—Inmates	561,988	552,377
	622,377	611,296
Services of a non-regulatory nature—		
Meal sales	41,514	29,544
Psychiatric services—Contracted	990,178	1,216,736
Inmate maintenance—Contracted (federal-provincial agreements)	2,081,382	1,111,208
Laundry service	720	1,030

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Access to information fees	3,268	2,358	Office of Indian Residential Schools Resolution of Canada ⁽²⁾		
CORCAN sales—			Other revenues—		
Training fee	18,225,347	18,287,782	Refunds of previous years' expenditures—		
	21,342,409	20,648,658	Refunds of previous years' expenditures	248,556	703,851
Sales of goods and information products—			Adjustments to prior year's payables	250,801	268,807
Sale of manufactured products	7,359,772	9,072,167			
CORCAN sales—					
Sale of manufactured products	53,484,883	47,939,267	Miscellaneous revenues	499,357	972,658
	60,844,655	57,011,434		1,000,206	298
Other fees and charges	5,844,324	6,062,509	Total Program	1,499,563	972,956
	88,653,765	84,333,897			
Proceeds from the disposal of surplus Crown assets	672,800	736,100	Royal Canadian Mounted Police		
			Other revenues—		
Miscellaneous revenues—			Return on investments—		
Fines and forfeitures	130,801	160,821	Other accounts—		
Provincial sales tax commissions	1,282	2,159	Loans and advances to persons posted abroad—		
Telephone commissions	165,157	135,535	Interest	13,396	10,148
Claims for the Crown	30,315	175,936	Transfer of profits	...	13,999
Sundries	230,587	192,841			
	558,142	667,292		13,396	24,147
Total Program	93,008,459	88,368,356			
National Parole Board			Refunds of previous years' expenditures—		
Other revenues—			Repayment for operating expenditures and management goods or service	2,974,509	4,292,325
Refunds of previous years' expenditures—			Recovery of prior year loss of money	17,637	1,693
Refunds of previous years' expenditures	19,584	592	Repayment for repairs to motor vehicles	396,504	306,123
Adjustments to prior year's payables	12,038	25,308	Sundries	144,764	119,428
			Adjustments to prior year's payables	349,967	666,988
Sales of goods and services—				3,883,381	5,386,557
Services of a non-regulatory nature	538,662	727,640			
Sales of goods and information products	271	356	Sales of goods and services—		
	538,933	727,996	Services of a regulatory nature—		
			Access to information	3,756	3,978
Proceeds from the disposal of surplus Crown assets	32,033	9,456	Services of a non-regulatory nature—		
			Police services to local governments	22,617,550	(1,600,797)
Miscellaneous revenues	...	918	Police services to provincial and territorial governments	807,265,231	621,919,462
			Receipts from Crown corporations for other than real property		
Total Program	602,588	764,270	Other fees	314,369,908	385,847,486
			Other revenues from rights and royalties	2,206,195	29,630,177
			License fees	562,917	708,580
			Paid parking	2,576	2,016
			Rental of residential buildings	63,045	59,630
			Rental of non-residential buildings	6,301,336	6,174,928
			Sale of kit and clothing to members	15,195	11,919
				280,262	306,531

Revenues—Concluded

	Current year	Previous year
	\$	\$
Sales of information products	62,577	63,631
Sales of other goods	2,625,185	3,507,373
Sundries	9,442,603	5,462,374
	<i>1,165,814,380</i>	<i>1,052,093,310</i>
Other fees and charges—		
Police services to provincial and territorial governments	72	...
Deferred revenues	1,616,172	4,398,716
Sundries	(891,761)	6,797,654
	<i>724,483</i>	<i>11,196,370</i>
	1,166,542,819	1,063,293,658
Proceeds from the disposal of surplus Crown assets	6,061,601	5,197,145
Total Program	1,176,501,197	1,073,901,507
Ministry Summary		
Tax revenues	25,125,207,311	22,693,850,053
Other revenues—		
Return on investments	13,396	24,147
Refunds of previous years' expenditures	16,246,467	16,775,380
Sales of goods and services	1,287,769,882	1,167,690,982
Proceeds from the disposal of surplus Crown assets	7,658,473	6,654,020
Miscellaneous revenues	64,343,508	39,465,118
Total other revenues	1,376,031,726	1,230,609,647
		⁽¹⁾⁽²⁾
Total Ministry	26,501,239,037	23,924,459,700

(1) During the year, Canada Border Services Agency was created and transferred from Canada Customs and Revenue Agency. Therefore, the previous year's amounts have been restated by \$22,732,580,298.

(2) During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Privy Council. Therefore, the previous year's amounts have been restated by \$972,956.

SECTION 27

2004-2005

PUBLIC ACCOUNTS OF CANADA

Transport

Department

Canadian Transportation Agency

Transportation Appeal Tribunal of
Canada

CONTENTS

	<i>Page</i>
Program objectives and business line description	27.2
Ministry summary	27.3
Programs by business line	27.6
Transfer payments	27.7
Details of spendable amounts	27.10
Revenues	27.10

Department

Objectives

Ensure high standards for a safe and secure transportation system.

Contribute to Canada's economic growth and social development.

Protect the physical environment.

Business Line Descriptions

Policy

The Policy business line encompasses the development of transportation policies and legislative changes which contribute to an efficient and effective Canadian transportation system. Also included is the monitoring and analysis of the Canadian transportation system, annual reporting (*Canada Transportation Act*), economic studies, and program evaluations. Crown corporations funding and analysis is also provided.

Programs and divestiture

The Programs and divestiture business line negotiates for the divestiture of harbours, ports and airports to local interests; operates airports, harbours and ports until their transfer; operates federally-owned remote airports and remote harbours and ports; administers airport, port, highway and bridge subsidy programs; performs landfold and monitoring functions for the department including for harbours, ports and airports and air navigation system sites; and administers an environmental stewardship program for federal transportation assets.

Safety and security

The Safety and security business line develops national legislation, standards and regulations and implements

monitoring, testing, inspection, education, research and development and subsidy programs to promote safety and security in the aviation, marine, rail and road modes and delivers aircraft services to government and other transportation bodies.

Departmental administration

The Departmental administration business line provides financial, administration, informatics, human resource, internal and external communication, legal and executive services to the Department.

Canadian Transportation Agency

Objectives

To contribute to the attainment of an efficient and accessible Canadian transportation system that serves the needs of shippers, carriers, travellers and other users.

Business Line Descriptions

Canadian Transportation Agency

The Canadian Transportation Agency program is responsible for processing matters that come under the jurisdiction of the *Canada Transportation Act* and other related legislation, as they affect the rail, air and marine activities within federal jurisdiction. It examines applications, hears complaints and conducts investigations. It administers various competitive access and dispute resolution provisions relating to matters between railways and other affected parties such as shippers, municipalities, utility companies, landowners and other railways. The Agency determines Canadian National's (CN's) and Canadian Pacific's (CP's) respective annual revenues entitlement for western grain movements and whether or not each has exceeded it. It also undertakes statutory costing activities. It protects

the interests of consumers and carriers by ensuring that air carriers operating to, from and within Canada meet certain minimum economic requirements. To this end, it administers an air carrier licensing system, international air agreements and international air tariffs. Consumers' interests are also protected through an air travel complaints program and a certificate of fitness system for railways. It is also responsible for ensuring that undue obstacles to the mobility of persons with disabilities are removed from federally regulated transportation services and facilities.

Transportation Appeal Tribunal of Canada

Objectives

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Business Line Descriptions

Review and appeal hearings

Provides for the operation of an independent civil aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$			\$	\$	\$
...	213,861,000	...	...	213,861,000	1	Operating expenditures			
...	...	...	...	...	1a	Transfer of \$49,435,389 from Transport Vote 10			
...	...	1	...	...	1b	Transfer of \$17,708,000 from Fisheries and Oceans			
...	...	...	...	...		Vote 1			
...	...	1	...	...		Transfer from: Vote 10			
...	...	49,435,389	...	49,435,389		Vote 1 (Fisheries and Oceans)			
...	...	17,708,000	...	17,708,000		TB Vote 15 ⁽¹⁾			
...	...	4,960,000	...	4,960,000		Transfer to: Vote 1 (Canada Customs and Revenue Agency)			
...	...	(711,000)	...	(711,000)		Vote 2 (Office of Infrastructure of Canada)			
...	...	(1,309,000)	...	(1,309,000)		Total—Vote 1	251,423,272	32,521,119	262,210,233
...	213,861,000	2	70,083,389	283,944,391					
...	60,210,000	...	...	60,210,000	5	Capital expenditures			
...	...	1	...	...	5a	Transfer of \$5,612,999 from Transport Vote 10			
...	...	...	...	...	5b	Transfer of \$2,375,000 from Fisheries and Oceans			
...	...	...	...	...		Vote 5			
...	...	...	...	...		Transfer from: Vote 10			
...	...	5,612,999	...	5,612,999		Vote 5 (Fisheries and Oceans)			
...	...	2,375,000	...	2,375,000		Total—Vote 5	58,932,506	9,265,495	61,727,100
...	60,210,000	2	7,987,999	68,198,001					
...	531,216,000	...	...	531,216,000	10	Grants and contributions			
...	...	...	...	...	10b	Transfer of \$192,000 from Fisheries and Oceans			
...	...	1	...	...		Vote 10			
...	...	...	...	...		Transfer from Vote 10 (Fisheries and Oceans)			
...	...	...	...	...		Transfer to: Vote 1			
...	...	...	...	...		Vote 5			
...	...	...	...	...		Vote 5 (Human Resources and Skills Development)			
...	...	...	...	...		Vote 20			
...	...	...	...	...		Total—Vote 10	365,527,619	73,880,382	309,109,824
...	531,216,000	1	(91,808,000)	439,408,001					
...	32,077,000	...	...	32,077,000	15	Payments to the Jacques Cartier and Champlain Bridges Inc.			
...	27,607,000	...	...	27,607,000	20	Payments to Marine Atlantic Inc.	58,000		33,024,052
...	...	...	...	...	20a	Transfer of \$1,951,612 from Transport Vote 10			
...	43,348,388	...	...	43,348,388		Transfer from Vote 10			
...	...	...	1,951,612	1,951,612		Total	72,907,000		41,595,000
...	27,607,000	43,348,388	1,951,612	72,907,000		Vote 20			

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	\$	\$	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
...	191,301,000	...	...	191,301,000	25	Payments to VIA Rail Canada Inc.	...	...	264,200,700
...	466,499,000	...	...	466,499,000	30	Payments to the Canadian Air Transport Security Authority	...	...	...
...	...	37,176,000	...	37,176,000	30a	Payments to the Canadian Air Transport Security Authority	...	...	...
...	466,499,000	37,176,000	...	503,675,000		Total—Vote 30	501,171,000	2,504,000	351,414,854
...	69,970	...	(248)	69,722	(S)	Minister of Transport—Salary and motor car allowance	69,722	...	68,930
...	3,300,000	...	(281,663)	3,018,337	(S)	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	3,018,337	...	3,244,389
...	67,372,000	...	(6,146,517)	61,225,483	(S)	Contributions to employee benefit plans	61,225,483	...	59,491,895
...	1,900,000	18,500,000	(1,600,790)	18,799,210	(S)	Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>	18,799,210	...	982,820
...	51,800,000	...	(20,818)	51,779,182	(S)	Northumberland strait crossing subsidy payment under the <i>Northumberland Strait Crossing Act</i>	51,779,182	...	51,147,330
2,076,447	...	...	1,170,362	3,246,809	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	2,076,447	2,735,000
...	...	...	18,895	18,895	(S)	Refunds of amounts credited to revenues in previous years	18,895	...	396,646
2,076,447	1,647,212,970	99,024,393	(18,645,779)	1,729,668,031		Total Department—Budgetary	1,608,192,226	120,305,443	1,170,362 1,441,348,773 ⁽²⁾
...	21,215,000	...	...	21,215,000	35	Canadian Transportation Agency Program expenditures	...	...	...
...	3,336,600	...	...	3,336,600	35a	Program expenditures	...	...	...
...	...	...	230,000	230,000		Transfer from TB Vote 15 ⁽¹⁾
...	21,215,000	3,336,600	230,000	24,781,600	(S)	Total—Vote 35	23,742,536	1,039,064	23,956,678
...	3,496,000	...	(65,611)	3,430,389	(S)	Contributions to employee benefit plans	3,430,389	...	3,409,912
...	...	...	2,736	2,736	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,736	...	...
...	24,711,000	3,336,600	167,125	28,214,725		Total Program—Budgetary	27,175,661	1,039,064	27,366,590

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Policy	327,610,915	326,284,318	1,614,000	2,308,284	102,912,451	85,914,754	1,904,000	4,297,330	...	...	430,233,366	410,210,026
Programs and divestiture	173,035,568	130,713,342	34,998,000	26,320,541	370,577,368	314,013,374	306,789,000	265,891,538	...	...	271,821,936	205,155,719
Safety and security	895,645,846	884,499,422	22,134,001	20,037,989	20,715,701	20,397,010	45,698,000	52,083,646	...	...	892,797,548	872,850,775
Departmental administration	126,420,181	111,033,488	9,452,000	10,265,692	...	...	1,057,000	1,323,474	...	...	134,815,181	119,975,706
Sub-total	1,522,712,510	1,452,530,570	68,198,001	58,932,506	494,205,520	420,325,138	355,448,000	323,595,988	...	...	1,729,668,031	1,608,192,226
Revenues netted against expenditures	(355,448,000)	(323,595,988)	...	...	...	...	(355,448,000)	(323,595,988)	...	...	...	...
Total Department—Budgetary	1,167,264,510	1,128,934,582	68,198,001	58,932,506	494,205,520	420,325,138	...	...	...	...	1,729,668,031	1,608,192,226
Canadian Transportation Agency—Budgetary	28,214,725	27,175,661	...	...	...	...	...	...	...	...	28,214,725	27,175,661
Transportation Appeal Tribunal of Canada	...	...	...	...	...	...	...	...	...	...	...	...
Review and appeal hearings	1,344,615	1,271,240	...	...	...	...	...	...	...	...	1,344,615	1,271,240
Total Program—Budgetary	1,344,615	1,271,240	...	...	...	...	...	...	...	...	1,344,615	1,271,240
Total Ministry—Budgetary	1,196,823,850	1,157,381,483	68,198,001	58,932,506	494,205,520	420,325,138	...	...	...	...	1,759,227,371	1,636,639,127

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	24,514,251	...	...	24,514,251	24,343,159	171,092	...	23,975,262
...	250,000	...	(145,000)	105,000	100,000	5,000	...	60,000
...	...	...	...	...	...	...	...	1,042,000
...	250,000	...	(145,000)	105,000	100,000	5,000	...	1,102,000
...	24,764,251	...	(145,000)	24,619,251	24,443,159	176,092	...	25,077,262
Contributions								
Policy								
Contributions for non-VIA Rail passenger services:								
...	625,000	...	...	625,000	625,000	...	...	2,500,000
...
...	...	...	15,175,000	15,175,000	15,138,002	36,998	...	2,100,000
...	...	...	525,000	525,000	525,000	...	...	2,333,333
...	...	...	1,600,000	1,600,000	1,600,000	...	...	...
...	8,036,000	...	1,254,000	9,290,000	9,244,359	45,641	...	8,036,000
...	16,967,200	...	(4,588,000)	12,379,200	12,309,376	69,824	...	12,912,901
...	987,000	...	...	987,000	839,007	147,993	...	891,172
...	188,000	...	...	188,000	142,485	45,515	...	113,398
...	600,000	...	...	600,000	600,000	...	...	600,000
...	115,700,000	...	(115,700,000)	...	...	...	...	...
...	9,500,000	...	...	9,500,000	290,622	9,209,378	...	959,100
...	9,000,000	...	...	9,000,000	1,779,161	7,220,839	...	1,092,032
...	9,795,000	...	(700,000)	9,095,000	9,051,646	43,354	...	6,862,675
...	...	...	150,000	150,000	150,000	...	...	...
...	...	...	9,222,000	9,222,000	9,214,937	7,063	...	...

Transfer Payments—Concluded

Available from previous years	Source of authorities				Total available for use	Disposition of authorities			
	As shown in			Adjustments and transfers		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	12,000	12,000	...	...	...	...
...	...	...	...	50,000	50,000	...	...	...	70,799,975
...	...	...	...	(93,000,000)	78,398,200	...	...	...	109,200,586
171,398,200						61,571,595	16,826,605	...	
Programs and disvestiture									
Contributions for the operation of municipal or other airports:									
...	1,813,900	...	...	1,200,000	3,013,900	...	634,800	...	2,877,138
...	42,582,100	...	...	(18,148,000)	24,434,100	...	48,009	...	32,209,545
...	...	...	...	...	...	2,379,100	...	...	...
...	...	...	...	...	...	24,386,091	...	...	...
...
...	1,000,000	...	...	...	1,000,000	889,426	110,574	...	932,603
...
...	2,586,057	...	...	(1,000,000)	1,586,057	1,546,403	39,654	...	37,889,380
...	2,632,000	...	...	3,859,000	6,491,000	6,490,210	790	...	5,129,146
...
...	3,300,000	...	...	(281,663)	3,018,337	3,018,337	...	...	3,244,389
...	51,800,000	...	...	(20,818)	51,779,182	51,779,182	...	...	51,147,330
...	230,000	...	...	4,000	234,000	234,000	...	...	230,000
...	1,927,427	...	...	...	1,927,427	67,336	1,860,091	...	68,544
...	...	...	...	1,746,000	1,746,000	1,745,002	998	...	1,696,793
...	42,500,000	...	...	1,651,000	44,151,000	17,839,772	26,311,228	...	1,696,793
...	190,699,085	...	...	...	190,699,085	182,728,141	7,970,944	...	57,011,440
...	14,649,000	...	...	...	14,649,000	14,406,640	242,360	...	7,547,502

...	19,565,000	...	(1,200,000)	18,365,000	...	3,320,030	15,044,970	...	384,981
...	2,939,280	...	10,000	2,949,280	...	890,956	2,058,324	...	220,782
...	3,600,000	...	(854,000)	2,746,000	...	525,923	2,220,077	...	...
...	500,000	...	159,000	659,000	...	658,251	749	...	489,880
...	...	...	444,000	444,000	...	443,700	300	...	156,280
...	...	...	685,000	685,000	...	664,874	20,126	...	1,235,163
...	...	...	...	...	...	...	...	...	9,633,181
...	382,323,849	...	(11,746,481)	370,577,368	...	314,013,374	56,563,994	...	212,104,077
Safety and security									
Payments in support of crossing improve-									
ments approved under the <i>Railway Safety</i>									
...	7,245,000	...	95,000	7,340,000	...	7,340,000	...	...	7,440,000
...	200,000	...	50,000	250,000	...	250,000	...	...	200,000
...	384,700	...	(200,000)	184,700	...	...	184,700	...	...
...	...	...	192,000	192,001	...	192,000	1	...	...
...	...	...	177,000	177,000	...	176,790	210	...	241,147
...	...	...	148,100	148,100	...	148,050	50	...	201,947
...	...	...	303,300	303,300	...	303,240	60	...	413,627
...	...	...	217,100	217,100	...	217,020	80	...	296,027
...	...	...	723,000	723,000	...	722,820	180	...	985,947
...	...	...	1,090,700	1,090,700	...	1,090,670	30	...	1,487,707
...	...	...	268,900	268,900	...	268,750	150	...	366,587
...	...	...	283,200	283,200	...	283,120	80	...	386,187
...	...	...	498,700	498,700	...	498,660	40	...	680,187
...	...	...	378,000	378,000	...	377,960	40	...	515,547
...	...	...	128,000	128,000	...	127,930	70	...	174,507
...	...	...	50,000	50,000	...	...	128,000	...	174,507
...	...	...	8,250,000	8,250,000	...	50,000	...	...	...
...	...	...	...	...	...	8,250,000	...	...	...
...	...	...	...	...	...	...	...	...	3,555,694
...	7,829,700	1	12,781,000	20,610,701	...	20,297,010	313,691	...	17,119,618
...	561,551,749	1	(91,965,481)	469,586,269	...	395,881,979	73,704,290	...	338,424,281
Ministry Summary by Business Line									
...	195,912,451	...	(93,000,000)	102,912,451	...	85,914,754	16,997,697	...	133,175,848
...	382,323,849	...	(11,746,481)	370,577,368	...	314,013,374	56,563,994	...	212,104,077
...	8,079,700	1	12,636,000	20,715,701	...	20,397,010	318,691	...	18,221,618
...	586,316,000	1	(92,110,481)	494,205,520	...	420,325,138	73,880,382	...	363,501,543

(S) Statutory transfer payment.

Details of Responsible Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (responsible revenues)			
Policy			
Air services forecast	160,000	252,768	225,022
Research and development activities	1,744,000	3,486,456	83,252
Sundries	...	478,260	539,355
	1,904,000	4,297,330	4,250,833
Programs and disbursement			
Harbours and ports	8,687,000	12,882,259	12,165,841
Airports operating	13,250,000	10,991,081	11,699,506
Airports—Lease and chattel	284,736,000	241,861,680	214,441,045
Sundries	116,000	156,518	178,183
	306,789,000	265,891,538	238,484,575
Safety and security			
Aviation regulatory and inspection	9,762,000	9,202,075	9,901,701
Aviation training revenues	809,000	170,592	385,472
Aircraft services	26,700,000	31,167,028	29,826,426
Marine regulatory and inspection	7,434,000	8,307,285	9,388,575
Registrar of imported vehicles program	473,000	2,335,347	1,526,149
Shorline rail inspection	63,000	138,825	207,538
Research and development activities	140,000	448,045	383,797
Sundries	315,000	314,449	481,339
	45,698,000	52,083,646	52,100,997
Departmental administration			
Rental and concession	932,000	929,233	930,301
Sundries	125,000	394,241	183,386
	1,057,000	1,323,474	1,113,687
Total Ministry—Budgetary	355,448,000	323,595,988	295,950,092⁽¹⁾

(1) Amendments reporting in previous year's Public Accounts.

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾	...	58,157
Loans, investments and advances—	...	...
St. Lawrence Seaway Management Corporation	205,292	236,421
Jacques Cartier and Champlain Bridges	264,195	83,252
Saint John Port Authority	99,670	87,106
Prince Rupert Port Authority	83,053	976,547
St. John's Port Authority	1,040,961	103,976
Halifax Port Authority	107,246	4,020,788
Trois-Rivières Port Authority	3,980,907	56,710
Vancouver Port Authority	61,229	175,565
Port Alberni Port Authority	200,483	170,028
Toronto Port Authority	166,233	355,697
Sept-Îles Port Authority	422,299	3,354,354
Quebec Port Authority	3,513,610	71,672
Montreal Port Authority	26,158	27,171
Thunder Bay Port Authority	439,866	366,281
Hamilton Port Authority	130,956	102,999
Nanaimo Port Authority	53,121	54,916
North Fraser Port Authority	429,869	353,189
Fraser River Port Authority	125,843	124,502
Belledune Port Authority	49,257	39,317
Saguenay Port Authority	11,471,920	10,773,961
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	738,818	855,086
Refunds of previous years' expenditures—Jacques Cartier and Champlain Bridges	...	1,145,632
Strategic Highway Infrastructure Program—Border Crossing	...	...
Quebec	507,149	...
Port Divesiture Fund—Coal Harbour	446,774	...
Canada NB Highway Improvement Agreement—New Brunswick	144,145	...
Strategic Highway Infrastructure Program—Province of New Brunswick	13,623	...
Adjustments to prior year's payables	4,862,270	1,728,870
	6,712,779	3,727,588
Sales of goods and services—		
Rights and privileges—		
Permit transport explosive	8,081,047	5,220,381
St. Lawrence Seaway Management Corporation	534,611	(294,854)
	8,615,658	4,925,527

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Lease and use of public property—			Revenues CP hopper cars damage settlements	27,710	278,330
Lease hopper cars—CN	7,892,171	8,548,515	Revenues CN for demurrage charges related to hopper cars	435,904	595,260
Lease hopper cars—CP	8,418,719	8,145,533	Royalty revenues	(255,359)	150,134
Respendable user charges made and collected under various statutes	1,199,166	857,188			191,154
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	8,523,905	8,892,447		386,354,695	343,327,590
Respendable user charges made and collected under various statutes	279,368,615	242,072,455	Proceeds from the disposal of surplus Crown assets	1,170,362	2,759,521
	305,402,576	268,516,138			
Services of a regulatory nature—			Miscellaneous revenues—		
User charges made under departmental enabling statutes—			Fines	1,329,335	973,513
User charges made under program specific statutes by departments	17,134,962	16,503,896	CTMA Traversier Ltée	...	39
			Old Port of Montreal	1,242,899	2,404,426
Services of a non-regulatory nature—			Proceeds from divestiture sale of real property	65,000	548,175
User charges made under departmental enabling statutes—			Court award CN	392,700	...
User charges made under program specific statutes by departments	20,061,681	18,226,503	Sundries	3,029,934	273,139
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	177,793	228,889		408,739,690	364,787,952
Respendable user charges made and collected under various statutes	34,583,631	34,094,845	Canadian Transportation Agency		
	54,823,105	52,550,237	Other revenues—		
			Refunds of previous years' expenditures—		
Sales of goods and information products—			Refunds of previous years' expenditures	5,230	10,547
User charges made under departmental enabling statutes—			Adjustments to prior year's payables	22,953	49,532
User charges made under program specific statutes by departments	144,304	139,012		28,183	60,079
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	489,449	501,626	Sales of goods and services—		
	633,753	640,638	Rights and privileges	42	27
			Sales of goods and information products—		
Other fees and charges—			Proceeds from sales of orders and decisions	944	2,203
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	(1,370,518)	(1,942,018)	Other fees and charges—		
Respendable user charges made and collected under various statutes	(12,042)	12,013	Charges to companies for services rendered	449	10,658
Revenues CN hopper cars damage settlements	611,824	1,097,435		1,435	12,888
				2,736	...
			Proceeds from the disposal of surplus Crown assets		
			Miscellaneous revenues	50,768	13,459
			Total Program	83,122	86,426

Revenues—Concluded

	Current year	Previous year
	\$	\$
Transportation Appeal Tribunal of Canada		
Other revenues—		
Refunds of previous years' expenditures	40,145	...
Total Program	40,145	...
Ministry Summary		
Other revenues—		
Return on investments	11,471,920	10,773,961
Refunds of previous years' expenditures	6,781,107	3,787,667
Sales of goods and services	386,356,130	343,340,478
Proceeds from the disposal of surplus Crown assets	1,173,098	2,759,521
Miscellaneous revenues	3,080,702	4,212,751
Total Ministry	408,862,957	364,874,378⁽²⁾⁽³⁾

(1) Interest unless otherwise indicated.

(2) Amends reporting in previous year's Public Accounts.

(3) During the year, Canada Lands Company Limited was transferred to Office of Infrastructure of Canada. Therefore, the previous year's amounts have been restated by \$4,999,990.

SECTION 28

2004-2005

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

Canada School of Public Service (Canadian
Centre for Management Development)

Public Service Human Resources
Management Agency of Canada

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	28.2
Ministry summary	28.4
Programs by business line	28.6
Transfer payments	28.7
Details of spendable amounts	28.9
Revenues	28.9

Secretariat

Objectives

To support the Treasury Board as the government's management board in partnership with departments, agencies, Crown corporations and other central agencies, to achieve excellence in serving the government, Parliament and Canadians.

Business Line Descriptions

Expenditure management and planning

The Secretariat supports the Treasury Board by providing analysis and advice related to the utilization and management of direct program expenditures encompassing two areas:

- operating and capital budgets of government departments and agencies; and
- transfer payments to organizations, individuals and corporations.

Oversight of the remaining major statutory program spending is the responsibility of the Department of Finance Canada.

Comptrollership

The role of the Comptrollership business line is to provide strategic leadership to government departments, other central agencies and Treasury Board Secretariat (TBS) on all matters related to comptrollership. These include financial management, procurement and management of assets, internal audit and program evaluation, management of risk, results-based management, and reporting to Parliament (Estimates, supply bills and Public Accounts).

Information management and information technology

The goal of this business line is to provide strategic direction and leadership in leveraging information management and information technology to improve public access to government services and to meet Public Service renewal objectives.

Public service compensation and benefits

The TBS is responsible for the oversight of compensation and benefits in the Public Service. This includes negotiation of collective agreements; National Joint Council (NJC) directives and benefit programs and the provision of advice to departments on Occupational Health and Safety (OHS), pay administration, and adjudication.

TBS corporate administration

The Secretariat's corporate administration includes the offices of the President, the Secretary-Comptroller General, and the Deputy Secretary, and provides executive and ministerial direction and advice, as well as legal, public affairs, financial, human resources, and administrative services.

Canada School of Public Service (Canadian Centre for Management Development)

Objectives

Canada School of Public Service (Canadian Centre for Management Development)'s objective is to build the intellectual capital of the Public Service in domains such as governance, public sector management, learning and leadership and, transfer this knowledge to Pub-

lic Service managers to build the capacity of the Public Service management community and support the learning needs of Public Service managers.

Business Line Descriptions

Canada School of Public Service (Canadian Centre for Management Development)

Canada School of Public Service (Canadian Centre for Management Development) contributes to the Public Service learning agenda and to helping the Public Service become a learning organization, committed to lifelong learning. It brings together Public Service managers, academics and leading thinkers to study, debate and conduct long-term and action research into current and emerging governance, public sector management, learning and leadership issues. It contributes to improving the knowledge of best practices from Canada and around the world, offers a single window to countries and international organizations seeking access to Canadian public sector knowledge and know-how. It provides training courses designed to help Public Service managers develop the leadership skills and acquire the knowledge and know-how they need to serve in the knowledge age. It offers training programs to support career and community development, learning events to help managers share and exchange in real time and deepen their understanding of issues and computer-based learning to support self-learning, knowledge sharing and learning networks. Canada School of Public Service (Canadian Centre for Management Development) operates as a service centre through which Public Service managers can become a vibrant management community.

**Public Service Human Resources Management
Agency of Canada**

Objectives

To lead human resources management to achieve a modern, effective and efficient federal Public Service which strives for excellence and which is representative of the Canadian public, and to provide general direction and oversight to all institutions subject to the *Official Languages Act*.

Business Line Descriptions

Public Service Human Resources Management Agency of Canada

The management of the human resources and official languages regimes.

Ministry Summary

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	111,451,000	...	...	Secretariat				
...	...	...	...	I				
...	...	21,070,750	...	1a				
...	...	5,976,752	...	1b				
...	...	...	125,666					
...	...	...	1,698,000					
...	...	...	(8,957,700)					
...	...	...	(225,000)					
...	111,451,000	27,047,502	(7,359,034)		128,129,786	3,009,682	...	118,942,606
...	750,000,000	...	...	5				
...	...	...	(110,700,648)					
...	750,000,000	...	(110,700,648)		...	639,299,352	...	...
...	10,876,000	...	...	10				
...	...	...	(125,666)					
...	10,876,000	...	(125,666)		...	10,750,334	...	...
...	...	158,358,000	...	15a				
...	...	180,364,000	...	15b				
...	...	...	(338,722,000)					
...	...	338,722,000	(338,722,000)		...	...	...	...
...	1,609,500,000	...	...	20				
...	...	...	...	(S)	1,350,001,404	259,498,596	...	1,154,742,127
...	69,970	...	(315)		69,655	...	...	66,892
...	15,565,000	...	(2,077,833)		13,487,167	...	...	13,797,859
...	20,000	...	4,332		24,332	...	...	31,972
...	...	...	378,550		378,550	...	...	708,076
...	...	...	82,982,047		82,982,047	...	...	207,394,415

6,545	...	...	6,545	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	6,545	...	...	84,869,578
6,545	2,497,481,970	365,769,502	(375,620,567)	2,487,637,450	...	...	...	...	...	...	...
6,545	2,497,481,970	365,769,502	(375,620,567)	2,487,637,450	Total Secretariat—Budgetary	1,575,072,941	912,564,509	...	...	...	1,580,553,525
Canada School of Public Service (Canadian Centre for Management Development) ⁽¹⁾											
26a	...	3,068,513	...	...	Program expenditures—Transfer of \$29,597,200 from Canadian Heritage Vote 100 and \$20,781,750 from Privy Council Vote 10	...	...	...	...	...	...
26b	...	2,657,000	...	...	Transfer of \$6,927,250 from Privy Council Vote 10	...	...	...	...	...	...
...	...	237,000	...	...	Transfer from: Vote 15	...	...	...	...	...	...
...	...	27,709,000	...	...	Vote 10 (Privy Council)	...	...	...	...	...	...
...	...	29,597,200	...	...	Vote 100 (Canadian Heritage)	...	...	...	...	...	...
...	...	5,725,513	57,543,200	63,268,713	Total—Vote 26	60,901,092	2,367,621	...	...	...	28,225,953
(S)	...	...	7,050,784	7,050,784	Contributions to employee benefit plans	7,050,784	...	...	...	...	2,536,262
(S)	...	14,485,500	785,735	15,271,235	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	11,496,027	...	3,775,208	...	...	...
...	...	...	...	...	Appropriations not required for the current year	...	...	...	...	...	3,703,926
...	...	20,211,013	65,379,719	85,590,732	Total Program—Budgetary	79,447,903	2,367,621	3,775,208	...	...	34,466,141
Public Service Human Resources Management Agency of Canada ⁽¹⁾											
32a	...	2,267,237	...	...	Operating expenditures—Transfer of \$31,507,500 from Privy Council Vote 45, \$19,497,300 from Canadian Heritage Vote 100 and \$8,957,700 from Treasury Board Vote 1	...	...	...	...	...	...
32b	...	4,465,789	...	...	Transfer of \$6,301,500 from Privy Council Vote 45	...	...	...	...	...	...
...	...	8,957,700	...	...	Transfer from: Vote 1	...	...	...	...	...	...
...	...	525,000	...	...	Vote 15	...	...	...	...	...	...
...	...	37,809,000	...	...	Vote 45 (Privy Council)	...	...	...	...	...	...
...	...	19,497,300	...	...	Vote 100 (Canadian Heritage)	...	...	...	...	...	...
...	...	6,733,026	66,789,000	73,522,026	Total—Vote 32	70,208,187	3,313,839	...	...	...	43,055,340
34b	...	1	...	1	Contributions—Transfer of \$16,200,000 from Privy Council Vote 50	...	...	...	...	...	...
...	...	16,200,000	...	16,200,000	Transfer from Vote 50 (Privy Council)	...	...	...	...	...	...
...	...	1	16,200,000	16,200,001	Total—Vote 34b	16,081,569	118,432	...	...	...	16,224,929
(S)	...	...	7,693,317	7,693,317	Contributions to employee benefit plans	7,693,317	...	...	...	...	5,074,600
...	...	6,733,027	90,682,317	97,415,344	Total Program—Budgetary	93,983,073	3,432,271	...	...	...	64,354,869
6,545	2,497,481,970	392,713,542	(219,558,531)	2,670,643,526	Total Ministry—Budgetary	1,748,503,917	918,364,401	3,775,208	1,679,374,535 ⁽²⁾

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) During the year, Canada School of Public Service (Canadian Centre for Management Development) and Public Service Human Resources Management Agency of Canada were transferred from Privy Council. Therefore, the previous year's amounts have been restated by \$34,460,141 and \$0, respectively.

(2) During the year, Government On-Line and Government Travel Modernization Office were transferred to Public Works and Government Services. Therefore, the previous year's amounts have been restated by \$13,310,876 and \$3,602,195, respectively.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secretariat												
Expenditure management and planning	681,183,559	38,324,049	...	...	...	...	...	...	...	681,183,559	38,324,049	
Comptrollership	17,292,597	18,958,441	...	...	...	...	...	...	...	17,292,597	18,958,441	
Information management and information technology	29,571,019	27,904,688	...	...	200,000	258,932	...	...	...	29,771,019	28,163,620	
Public service compensation and benefits	1,859,900,197	1,629,339,834	...	...	524,332	355,409	149,239,000	176,427,201	...	1,711,185,529	1,453,268,042	
TBS corporate administration	48,204,746	36,358,789	...	...	...	...	...	...	...	48,204,746	36,358,789	
Sub-total	2,636,152,118	1,750,885,801	...	...	724,332	614,341	149,239,000	176,427,201	...	2,487,637,450	1,575,072,941	
Revenues netted against expenditures	(149,239,000)	(176,427,201)	...	...	...	...	(149,239,000)	(176,427,201)	...	...	...
Total Secretariat—Budgetary	2,486,913,118	1,574,458,600	...	...	724,332	614,341	...	...	...	2,487,637,450	1,575,072,941	
Canada School of Public Service (Canadian Centre for Management Development)—Budgetary	85,415,732	79,283,903	...	...	175,000	164,000	...	...	...	85,590,732	79,447,903	
Public Service Human Resources Management Agency of Canada—Budgetary	81,215,343	77,901,504	...	...	16,200,001	16,081,569	...	...	...	97,415,344	93,983,073	
Total Ministry—Budgetary	2,653,544,193	1,731,644,007	...	...	17,099,333	16,859,910	...	...	...	2,670,643,526	1,748,503,917	

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$						
...
Secretariat Grants									
...	...	...	200,000	200,000	258,932	(58,932)	...	...	13,368
Expenditure management and planning items not required for the current year									
Contributions									
...
...	...	...	200,000	200,000	258,932	(58,932)	...	...	300,000
...
...	...	...	200,000	200,000	258,932	(58,932)	...	...	47,500
...
...	...	...	200,000	200,000	258,932	(58,932)	...	...	347,500
Other transfer payments									
...	498,000	...	...	498,000	327,459	170,541	...	...	503,653
...	2,000	...	...	2,000	3,618	(1,618)	...	...	3,532
...	20,000	...	4,332	24,332	24,332	...	...	...	31,972
...	520,000	...	4,332	524,332	355,409	168,923	...	...	539,157
Secretariat Summary by Business Line									
...
...	...	...	200,000	200,000	258,932	(58,932)	...	...	300,000
...	520,000	...	4,332	524,332	355,409	168,923	...	...	539,157
...	...	...	...	...	...	...	...	...	47,500
...	520,000	...	204,332	724,332	614,341	109,991	...	...	886,657
Canada School of Public Service (Canadian Centre for Management Development) ⁽¹⁾									
Contributions									
...	...	...	175,000	175,000	164,000	11,000	...	...	168,271
...	...	...	175,000	175,000	164,000	11,000	...	...	168,271

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	...	1	16,200,000	16,200,001	16,081,569	118,432	...
...
...	...	1	16,200,000	16,200,001	16,081,569	118,432	...
...	520,000	1	16,579,332	17,099,333	16,859,910	239,423	...

Public Service Human Resources Management Agency of Canada ⁽¹⁾

Contributions

Youth internship program
Items not required for the current year

Total Program

Total Ministry

(S) Statutory transfer payment.

(1) During the year, Canada School of Public Service (Canadian Centre for Management Development) and Public Service Human Resources Management Agency of Canada were transferred from Privy Council. Therefore, the previous year's amounts have been restated by \$168,271 and \$0, respectively.

(2) Amends reporting in previous year's Public Accounts.

16,174,929
50,000

16,224,929

17,279,857⁽²⁾

Details of Respendable Amounts

	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year	
	\$		\$		\$	
Secretariat						
Budgetary (respendable revenues)						
Public service compensation and benefits	149,239,000		176,427,201		150,589,178	
Total Ministry—Budgetary	149,239,000		176,427,201		150,589,178	

Revenues

	Current year		Previous year	
	\$		\$	
Secretariat				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of salaries, goods and services	78,895		106,849	
Adjustments to prior year's payables	692,168		831,109	
	771,063		937,958	
Sales of goods and services—				
Other fees and charges—	967		1,022	
Access to information requests	2,192,334		2,248,387	
Sundries	2,193,301		2,249,409	
Proceeds from the disposal of surplus Crown assets	...		6,545	
Miscellaneous revenues—				
Parking fees	10,511,632		10,216,033	
Recovery of employee benefits	367,825		368,061	
Disciplinary penalties	37,041		43,674	
Sundries	1,375,016		6,626,762	
	12,291,514		17,254,530	
Total Secretariat	15,255,878		20,448,442	
Canada School of Public Service (Canadian Centre for Management Development) ⁽¹⁾				
Other revenues—				
Refunds of previous years' expenditures	...		47,746	
Sales of goods and services—				
Services of a regulatory nature—				
Subsection 18(2) of the <i>Canada School of Public Services Act</i> —Course fees and other related revenues	15,271,235		3,703,926	
Earned revenues and not collected	...		11,281	
Non respendable revenues	12,000,000		9,000,000	
	27,271,235		12,715,207	
Proceeds from the disposal of surplus Crown assets	...		14,032	
Miscellaneous revenues	9,861		4,997	
Total Program	27,281,096		12,781,982	

Revenues—Concluded

	Current year	Previous year
	\$	\$
Public Service Human Resources Management Agency of Canada ⁽¹⁾		
Other revenues—		
Refunds of previous years' expenditures	9,016	67,752
Sales of goods and services—		
Other fees and charges—	290	...
Access to information requests	1,594	...
Miscellaneous revenues		
Total Program	10,900	67,752
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	780,079	1,053,456
Sales of goods and services	29,464,826	14,964,616
Proceeds from the disposal of surplus Crown assets	...	20,577
Miscellaneous revenues	12,302,969	17,259,527
Total Ministry	42,547,874	33,298,176 ⁽²⁾⁽³⁾

⁽¹⁾ During the year, Canada School of Public Service and the Public Service Human Resources Management Agency of Canada were transferred from Privy Council. Therefore, the previous year's amounts have been restated by \$12,781,982 and \$0, respectively.

⁽²⁾ During the year, Government On-Line and Government Modernization Office were transferred to Public Works and Government Services. Therefore, the previous year's amounts have been restated by \$7,568.

⁽³⁾ Amends reporting in previous year's Public Accounts.

SECTION 29

2004-2005

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

Department

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions . . .	29.2
Ministry summary	29.3
Programs by business line	29.5
Transfer payments	29.6
Details of spendable amounts	29.8
Revenues	29.8

Department

Veterans Affairs Program

Objectives

Contribute to the financial, physical and social health and well-being of veterans and other eligible clients in recognition of the sacrifices they made while serving their country, and to keep the memory of these sacrifices alive for all Canadians.

Business Line Descriptions*Benefits and services*

The Benefits and services business line consists of four constituent service lines: Pensions and allowances, Pensions advocacy, Health care, and Commemoration. These service lines provide, in a fair and timely manner, compensation for hardships arising from disabilities and lost economic opportunities, professional legal representation, the delivery of innovative health and social programs and programs aimed at recognizing and honouring the achievements and sacrifices of portfolio client groups.

Corporate administration

The Corporate administration business line is composed of the following corporate functions: Offices of the Minister, the Deputy Minister, the Associate Deputy Minister, the Assistant Deputy Minister Corporate Services, Conflict Resolution, and Access to Information and Privacy; as well as executive secretariat services (including legislation and regulation), communications, corporate planning, finance, human resources, information management, management support services, audit and evaluation, security services and property management. These functions provide the corporate management and administrative support which enables the organization to set direction, manage change and assess performance.

Veterans Review and Appeal Board Program

Objectives

Provide clients with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension and War Veterans Allowance claims.

Business Line Descriptions*Veterans Review and Appeal Board Program*

The Veterans Review and Appeal Board (VRAB) is an independent quasi-judicial agency adjudicating reviews and appeals of pensions as well as appeals of War Veterans Allowance cases.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	771,858,000	...	...	771,858,000	1				
...	...	11,553,663	...	11,553,663	1a				
...	...	...	1	...	1b				
...	...	...	14,716,001	14,716,001					
...	...	...	5,605,000	5,605,000					
...	...	...	1,061,000	1,061,000					
...	771,858,000	11,553,664	21,382,001	804,793,665					
...	33,296,000	...	...	33,296,000	5				
...	...	1,914,678	...	1,914,678	5a				
...	...	...	(14,716,001)	(14,716,001)					
...	...	...	(2,099,999)	(2,099,999)					
...	33,296,000	1,914,678	(16,816,000)	18,394,678					
...	1,934,781,000	...	...	1,934,781,000	10				
...	...	1,500,000	...	1,500,000	10a				
...	...	1	...	1	10b				
...	...	...	2,099,999	2,099,999					
...	1,934,781,000	1,500,001	2,099,999	1,938,381,000					
...	69,970	...	(248)	69,722	(S)	Minister of Veterans Affairs—Salary and motor car allowances	69,722	...	68,930
...	2,000	...	(2,000)	...	(S)	Re-establishment credits under section 8 of the <i>War Service Grants Act</i>	...	...	...
...	...	...	...	...	(S)	Repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	...	...	...
...	10,000	...	(10,000)	...	(S)	Returned soldiers insurance actuarial liability adjustment (<i>The Returned Soldiers' Insurance Act</i>)	...	...	...
...	10,000	...	(10,000)	...	(S)	Veterans insurance actuarial liability adjustment (<i>Veterans Insurance Act</i>)	...	...	...
...	175,000	...	(2,455)	172,545	(S)	Contributions to employee benefit plans	172,545	...	167,342
...	36,800,000	...	(2,570,022)	34,229,978	(S)	Spending of proceeds from the disposal of surplus Crown assets	34,229,978	...	33,513,087
...	...	...	59,315	59,315	(S)	Refunds of amounts credited to revenues in previous years	54,122	5,193	57,968
...	...	...	6,520	6,520	(S)		6,520	...	50,809

Ministry Summary—Concluded

Source of authorities										Disposition of authorities									
Available from previous years	As shown in				Adjustments and transfers	Total available for use	Vote	Used in the current year				Lapsed or (overexpended)				Available for use in subsequent years			
	\$	\$	\$	\$				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	...	...	...	...	10,077	10,077	(S)	Court awards	10,077	...	...	...	...	...	...	...	...	...	4,000
...	...	...	...	...	3,753	3,753	(S)	Losses on foreign exchange	3,753	...	...	...	...	...	...	...	...	...	...
...	2,777,001,970	14,968,343	4,150,940	2,796,121,253				Total budgetary	2,684,509,505	111,606,555	5,193	2,571,843,114							
(S) (L) Loans to the Veterans' Land Act Fund pursuant to the <i>Veterans' Land Act</i> , Parts I, II and III as amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> . Limit \$605,000,000 (Net)																			
604,931,231	...	...	...	604,931,231					(31,055)	...	604,962,286	(67,585)							
...	2,777,001,970	14,968,343	4,150,940	2,796,121,253				Total Program—Budgetary	2,684,509,505	111,606,555	5,193	2,571,843,114							
604,931,231	...	...	...	604,931,231				Non-budgetary	(31,055)	...	604,962,286	(67,585)							
Veterans Review and Appeal Board Program																			
...	8,950,000	...	...	8,950,000	15			Program expenditures											
...	...	286,444	...	286,444	15a			Program expenditures											
...	...	...	73,000	73,000				Transfer from TB Vote 15 ⁽¹⁾											
...	8,950,000	286,444	73,000	9,309,444				Total—Vote 15	9,209,268	100,176	...	9,442,732							
...	1,769,000	...	(123,543)	1,645,457	(S)			Contributions to employee benefit plans	1,645,457	...	...	1,638,494							
...	10,719,000	286,444	(50,543)	10,954,901				Total Program—Budgetary	10,854,725	100,176	...	11,081,226							
Total Ministry—Budgetary																			
...	2,787,720,970	15,254,787	4,100,397	2,807,076,154				Budgetary	2,695,364,230	111,706,731	5,193	2,582,974,340							
604,931,231	...	...	...	604,931,231				Non-budgetary	(31,055)	...	604,962,286	(67,585)							

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Veterans Affairs Program																		
Benefits and services	771,730,818	736,377,629		18,395,000	18,297,965	1,938,553,545	1,863,076,292			...	...	...	...	...	...	2,728,679,363	2,617,751,886	
Corporate administration—																		
Budgetary	67,441,890	66,757,619		...	...	...	...	...	...	...	...	...	604,931,231	...	...	67,441,890	66,757,619	
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	(31,055)	...	...	604,931,231	(31,055)	
Total Program—	839,172,708	803,135,248		18,395,000	18,297,965	1,938,553,545	1,863,076,292			...	...	...	604,931,231	...	...	2,796,121,253	2,684,509,505	
Budgetary	...	...		...	...	...	...			...	...	...	(31,055)	...	...	604,931,231	(31,055)	
Non-budgetary																		
Veterans Review and Appeal Board Program—																		
Budgetary	10,954,901	10,854,725		...	...	...	...			...	...	...	...	...	...	10,954,901	10,854,725	
Total Ministry—	850,127,609	813,989,973		18,395,000	18,297,965	1,938,553,545	1,863,076,292			...	...	...	604,931,231	...	...	2,807,076,154	2,695,364,230	
Budgetary	...	...		...	...	...	...			...	...	...	(31,055)	...	...	604,931,231	(31,055)	
Non-budgetary																		

Transfer Payments

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Variance		Available for use in subsequent years	Used in the previous year
	\$	Main Estimates	Supplementary Estimates					\$	\$		
						Department Veterans Affairs Program					
						Grants					
						Benefits and services					
						Treatment and related allowances					
						Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC45/8848 of November 22, 1944, which shall be subject to the <i>Pension Act</i> , for compensation for former prisoners of war under the <i>Pension Act</i> , and Newfoundland special awards	1,539,289	125,711	...	1,428,948	
						Payments under the Flying Accidents Compensation regulations					
						Payments of gallantry awards	621,537	128,463	...	620,670	
						War veterans allowances and civilian war allowances	42,144	28,856	...	42,304	
						Assistance in accordance with the provisions of the Assistance Fund regulations	22,776,440	1,623,560	...	25,415,537	
						Canadian Veterans Association of the United Kingdom	624,666	365,334	...	693,310	
						Other benefits:	1,000	...	...	1,000
						Commonwealth War Graves Commission	9,113,872	128	...	8,313,434	
						Children of deceased veterans education assistance	600,036	55,964	...	493,110	
						University and vocational training	...	5,000	...	...
						Assistance to Canadian veterans—Overseas district	525,494	174,506	...	548,083	
						Repayment under subsection (3) of section 10 of the <i>Veterans Rehabilitation Act</i>	...	2,000	...	...
						Last Post Fund	10,600,000	5,253,000	...	11,874,552	
						United Nations Memorial Cemetery in Korea	7,018	62,982	...	14,056	
						(S) Returned soldiers insurance actuarial liability adjustment	...	...	...	...
						(S) Veterans insurance actuarial liability adjustment	172,545	...	...	167,342
						Juno Beach Centre Association	340,000	...	...	...
							1,630,066,098	52,900,447	...	1,582,878,062	

Corporate administration

(S) Re-establishment credits under section 8 of the *War Service Grants Act*
 (S) Repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*

...	2,000	...	(2,000)	...	...	...	...	...	...
...	10,000	...	(10,000)	...	...	...	...	...	...
...	12,000	...	(12,000)	...	...	...	...	...	...
...	1,682,651,000	340,001	(24,456)	1,682,966,545	Total—Grants	1,630,066,098	52,900,447	...	1,582,878,062
Contributions									
Benefits and services									
Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs									
...	251,600,000	...	1,600,000	253,200,000	Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	230,716,068	22,483,932	...	201,028,675
...	17,000	...	...	17,000	Contributions under the Partnerships Contribution Program, to organizations, institutions and other levels of government, in support of projects related to the health and well-being of the veteran population, and commemoration activities and events	...	17,000	...	...
...	710,000	1,160,000	500,000	2,370,000		2,294,126	75,874	...	2,278,437
...	252,327,000	1,160,000	2,100,000	255,587,000	Total—Contributions	233,010,194	22,576,806	...	203,307,112
Program Summary by Business Line									
Benefits and services									
...	1,934,966,000	1,500,001	2,087,544	1,938,553,545	Corporate administration	1,863,076,292	75,477,253	...	1,786,185,174
...	12,000	...	(12,000)	...		...	...	...	...
...	1,934,978,000	1,500,001	2,075,544	1,938,553,545	Total Program	1,863,076,292	75,477,253	...	1,786,185,174
...	1,934,978,000	1,500,001	2,075,544	1,938,553,545	Total Ministry	1,863,076,292	75,477,253	...	1,786,185,174

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities available in the previous year
	\$	\$	\$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund—Advances			
Repayment of loans	...	31,055	67,585
Total Ministry—Non-budgetary	...	31,055	67,585

Revenues

	Current year	Previous year
	\$	\$
Department		
Veterans Affairs Program		
Other revenues—		
Return on investments—		
Loans, investments and advances—		
Veterans' Land Act Fund—Advances—Interest	3,637	5,555
Refunds of previous years' expenditures—		
War veterans allowance	401,295	151,971
Pensions	3,400,665	4,164,726
Other grants and contributions	287,459	203,867
Refunds of operating and maintenance funds	4,806,209	4,031,344
Adjustments to prior year's payables	5,853,421	22,757
	14,749,049	8,574,665
Sales of goods and services—		
Services of a non-regulatory nature—		
Provincial hospital insurance plans for in-patient hospital services	17,029,669	16,214,263
Other in-patient hospital services	2,901,203	6,603,770
Medical services	9,856	9,856
Meals	333,843	346,914
	20,274,571	23,174,803
Sales of goods and information products	244	772
	20,274,815	23,175,575
Proceeds from the disposal of surplus Crown assets	59,315	57,968
Miscellaneous revenues—		
Recovery of pensions from foreign governments	3,962,042	2,732,173
Rental of space in hospitals	79,961	80,492
Gifts to the Crown	210	38,705
Gain on exchange for revaluation at year-end	...	2,718
Sundries	82,139	186,074
	4,124,352	3,040,162
Total Ministry	39,211,168	34,853,925

SECTION 30

2004-2005

PUBLIC ACCOUNTS OF CANADA

Western Economic Diversification

CONTENTS

	<i>Page</i>
Program objectives and business line descriptions	30.2
Ministry summary	30.3
Programs by business line	30.4
Transfer payments	30.5
Revenues	30.6

Objectives

To promote economic diversification in western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial co-ordination.

Business Line Descriptions*Western Economic Diversification*

To more effectively guide, in close cooperation with western stakeholders, federal government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	42,919,000	...	...	42,919,000	1	Operating expenditures				
...	...	1,687,557	...	1,687,557	1a	Operating expenditures				
...	...	...	...	...	1b	Transfer of \$895,640 from Western Economic Diversification Vote 5				
...	...	1	...	895,640		Transfer from: Vote 5				
...	...	...	153,000	153,000		TB Vote 15 ⁽¹⁾				
...	42,919,000	1,687,558	1,048,640	45,655,198		Total—Vote 1	41,066,297	4,588,901	...	40,966,412
...	342,469,000	...	...	342,469,000	5	Grants and contributions				
...	...	2,639,801	...	2,639,801	5a	Grants and contributions				
...	...	...	(895,640)	(895,640)		Transfer to Vote 1				
...	342,469,000	2,639,801	(895,640)	344,213,161		Total—Vote 5	266,216,940	77,996,221	...	253,329,261
...	69,970	...	(2,042)	67,928	(S)	Minister of Western Economic Diversification—Salary and motor car allowance	67,928	...	...	22,974
...	5,348,000	...	(587,616)	4,760,384	(S)	Contributions to employee benefit plans	4,760,384	...	...	4,478,032
...	...	...	25,330	25,330	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,547	...	19,783	7,535
...	...	...	4,809	4,809	(S)	Refunds of amounts credited to revenues in previous years	4,809	...	...	27,054
...	...	...	8,744	8,744	(S)	Collection agency fees	8,744	...	...	2,607
...	...	...	...	...		Appropriations not required for the current year	...	...	...	16,894,792
...	390,805,970	4,327,359	(397,775)	394,735,554		Total Ministry—Budgetary	312,130,649	82,585,122	19,783	315,728,667

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Western Economic Diversification—												
Budgetary	50,522,393	45,913,709	...	...	344,213,161	266,216,940	...	...	...	...	394,735,554	312,130,649

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	5,000,000	...	(5,000,000)	...	...	...	...	27,000,000
Grants								
...	112,729,240	2,639,801	8,162,470	123,531,511	123,492,188	39,323	...	118,596,982
Contributions								
Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic developments in Western Canada								
...	10,774,760	...	(1,352,767)	9,421,993	9,421,993	...	...	13,075,372
Contributions to western small and medium-sized enterprises in strategic growth industries through the establishment of specialized loan/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital								
...	4,590,000	...	(3,048,469)	1,541,531	1,541,531	...	...	4,346,891
...	209,375,000	...	(778,640)	208,596,360	130,639,462	77,956,898	...	89,255,829
...	...	...	1,121,766	1,121,766	1,121,766	...	...	1,054,187
...	...	...	...	...	...	...	...	16,894,792
Items not required for the current year								
...	337,469,000	2,639,801	4,104,360	344,213,161	266,216,940	77,996,221	...	243,224,053
Total - Contributions								
...	342,469,000	2,639,801	(895,640)	344,213,161	266,216,940	77,996,221	...	270,224,053

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Recoveries of <i>Small Business Loans Act</i>		
losses	...	39,108
Recoveries of <i>Canada Small Business Financing Act</i>		
losses	...	301,852
Refunds—Operating	890,041	106,363
Adjustments to prior year's payables	2,663,797	2,380,812
	3,553,838	2,828,135
Sales of goods and services—		
Services of a regulatory nature—		
Service fees—		
<i>Small Business Loans Act</i>	...	1,743,766
<i>Canada Small Business Financing Act</i>	...	12,916,228
	...	14,659,994
Proceeds from the disposal of surplus Crown assets	25,330	7,535
Miscellaneous revenues—		
Interest on repayable contributions	690,946	2,075,025
Rescheduling—Compensatory payments on repayable contributions	26,916	168,748
Repayable contributions	17,743,801	17,187,875
Refund contributions	646,531	15,057
Sundries	18,812	41,405
	19,127,006	19,488,110
Total Ministry	22,706,174	36,983,774

SECTION 31

2004-2005

PUBLIC ACCOUNTS OF CANADA

Index

A

- ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, *see* *Volume I, Section 5*
- ACQUISITION OF LAND, BUILDINGS AND WORKS, *see* *Volume III, Section 5*
- ACQUISITION OF MACHINERY AND EQUIPMENT, *see* *Volume III, Section 6*
- AGRICULTURE AND AGRI-FOOD, 2
- ATLANTIC CANADA OPPORTUNITIES AGENCY, 3
- Atomic Energy of Canada Limited, 21
- Auditor General, 9
- Authorities available from previous years, 1.85
- Authorities for the spending of proceeds from the disposal of surplus Crown assets, 1.95
- Authorities granted by statutes other than Appropriation Acts, 1.73
- Authorities granted in current year Appropriation Acts, 1.50

B

- Business line descriptions, Program objectives and—*See related ministerial section*

C

- Canada Border Services Agency, 26
- Canada Council for the Arts, 5
- CANADA CUSTOMS AND REVENUE AGENCY, 4
- Canada Deposit Insurance Corporation, 9
- Canada Industrial Relations Board, 15
- Canada Mortgage and Housing Corporation, 15
- Canada Post Corporation, 4
- Canada School of Public Service (Canadian Centre for Management Development), 28
- Canadian Artists and Producers Professional Relations Tribunal, 15
- Canadian Broadcasting Corporation, 5
- Canadian Centre for Occupational Health and Safety, 15
- Canadian Commercial Corporation, 12
- Canadian Dairy Commission, 2
- Canadian Environmental Assessment Agency, 8
- Canadian Firearms Centre, 26
- Canadian Food Inspection Agency, 2
- Canadian Forces Grievance Board, 20
- Canadian Grain Commission, 2
- CANADIAN HERITAGE, 5
- Canadian Human Rights Commission, 19
- Canadian Human Rights Tribunal, 19
- Canadian Institutes of Health Research, 14
- Canadian Intergovernmental Conference Secretariat, 24
- Canadian International Development Agency, 11
- Canadian International Trade Tribunal, 9
- Canadian Museum of Civilization, 5
- Canadian Museum of Nature, 5
- Canadian Nuclear Safety Commission, 21
- Canadian Polar Commission, 17
- Canadian Radio-television and Telecommunications Commission, 5
- Canadian Security Intelligence Service, 26
- Canadian Space Agency, 18
- Canadian Tourism Commission, 18
- Canadian Transportation Accident Investigation and Safety Board, 24
- Canadian Transportation Agency, 27
- Cape Breton Development Corporation, 21
- CASH AND ACCOUNTS RECEIVABLE, *see* *Volume I, Section 7*
- Chief Electoral Officer, 24
- CITIZENSHIP AND IMMIGRATION, 6
- Commissioner for Federal Judicial Affairs, 19
- Commissioner of Official Languages, 24
- Competition Tribunal, 18
- CONSOLIDATED ACCOUNTS, *see* *Volume I, Section 4*

C—Continued

- Canadian Dairy Commission, 2
- Canadian Environmental Assessment Agency, 8
- Canadian Firearms Centre, 26
- Canadian Food Inspection Agency, 2
- Canadian Forces Grievance Board, 20
- Canadian Grain Commission, 2

CANADIAN HERITAGE, 5

- Canadian Human Rights Commission, 19
- Canadian Human Rights Tribunal, 19
- Canadian Institutes of Health Research, 14
- Canadian Intergovernmental Conference Secretariat, 24
- Canadian International Development Agency, 11

Canadian International Trade Tribunal, 9

- Canadian Museum of Civilization, 5
- Canadian Museum of Nature, 5
- Canadian Nuclear Safety Commission, 21
- Canadian Polar Commission, 17
- Canadian Radio-television and Telecommunications Commission, 5

- Canadian Security Intelligence Service, 26
- Canadian Space Agency, 18

Canadian Tourism Commission, 18

- Canadian Transportation Accident Investigation and Safety Board, 24

Canadian Transportation Agency, 27

Cape Breton Development Corporation, 21

- CASH AND ACCOUNTS RECEIVABLE, *see* *Volume I, Section 7*

Chief Electoral Officer, 24

CITIZENSHIP AND IMMIGRATION, 6

Commissioner for Federal Judicial Affairs, 19

Commissioner of Official Languages, 24

Competition Tribunal, 18

CONSOLIDATED ACCOUNTS, *see* *Volume I, Section 4*

C—Concluded

- CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES, *see* *Volume I, Section 11*

Copyright Board, 18

Correctional Service, 26

Courts Administration Service, 19

D

- Details of other program expenses of other ministries, 1.12
- Details of other transfer payments, 1.11
- Details of spendable amounts—*See related ministerial section*

E

- ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC, 7

Economic, Social and Financial Policies Program, 9

Enterprise Cape Breton Corporation, 3

ENVIRONMENT, 8

Export Development Canada, 12

F

Farm Credit Canada, 2

- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, *see* *Volume III, Section 10*

Federal-Provincial Transfers Program, 9

FINANCE, 9

Financial Consumer Agency of Canada, 9

- FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS, *see* *Volume I, Section 1*

- FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS, *see* *Volume III, Section 2*

- FINANCIAL STATEMENTS OF REVOLVING FUNDS, *see* *Volume III, Section 1*

- FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND REPORT AND OBSERVATIONS OF THE AUDITOR GENERAL, *see* *Volume I, Section 2*

F—Concluded

Financial Transactions and Reports Analysis Centre of Canada, 9
FISHERIES AND OCEANS, 10
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS), 11
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (INTERNATIONAL TRADE), 12
FOREIGN EXCHANGE ACCOUNTS, *see Volume I, Section 8*
Freshwater Fish Marketing Corporation, 10
GOVERNOR GENERAL, 13

H

Hazardous Materials Information Review Commission, 14
HEALTH, 14
House of Commons, 23
HUMAN RESOURCES AND SKILLS DEVELOPMENT, 15
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT), 16

I

Immigration and Refugee Board of Canada, 6
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, 17
INDUSTRY, 18
INTEREST-BEARING DEBT, *see Volume I, Section 6*
International Development Research Centre, 11
International Joint Commission, 11

J

JUSTICE, 19

L

Law Commission of Canada, 19
Library and Archives of Canada, 5

L—Concluded

Library of Parliament, 23
LOANS, INVESTMENTS AND ADVANCES, *see Volume I, Section 9*

M

Military Police Complaints Commission, 20
Ministerial expenditures by standard object, 1.13
Ministerial expenditures by type, 1.4
Ministerial revenues, 1.22
Ministry summary (of source and disposition of authorities)—*See related ministerial section*

N

NAFTA Secretariat, Canadian Section, 12
National Arts Centre Corporation, 5
National Battlefields Commission, 5
National Capital Commission, 5
NATIONAL DEFENCE, 20
National Energy Board, 21
National Film Board, 5
National Gallery of Canada, 5
National Museum of Science and Technology, 5
National Parole Board, 26
National Research Council of Canada, 18
National Round Table on the Environment and the Economy, 24

NATURAL RESOURCES, 21

Natural Sciences and Engineering Research Council, 18

NON-FINANCIAL ASSETS, *see Volume I, Section 10*

Non-lapsing authorities granted/repealed in the current year, 1.93

Northern Pipeline Agency, 21

O

Office of Indian Residential Schools Resolution of Canada, 26

O—Concluded

OFFICE OF INFRASTRUCTURE OF CANADA, 22
Office of the Correctional Investigator, 26
Office of the Ethics Commissioner, 23
Office of the Information Commissioner of Canada Program, 19
Office of the Privacy Commissioner of Canada Program, 19
Office of the Superintendent of Financial Institutions, 9
Offices of the Information and Privacy Commissioners of Canada, 19
OTHER GOVERNMENT-WIDE INFORMATION, *see Volume III, Section 11*
OTHER MISCELLANEOUS INFORMATION, *see Volume III, Section 12*

P

Parks Canada Agency, 8
PARLIAMENT, 23
Patented Medicine Prices Review Board, 14
PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS, *see Volume III, Section 9*
PRIVY COUNCIL, 24
PROFESSIONAL AND SPECIAL SERVICES, *see Volume III, Section 4*
Program objectives and business line descriptions—*See related ministerial section*
Programs by business line—*See related ministerial section*
PUBLIC DEBT CHARGES, *see Volume III, Section 8*
Public Debt Program, 9
Public Service Commission, 5
Public Service Human Resources Management Agency of Canada, 28
Public Service Staff Relations Board, 5
Public Service Staffing Tribunal, 5
PUBLIC WORKS AND GOVERNMENT SERVICES, 25

R

Recapitulation of external expenses by type, 1.10
 Recapitulation of external revenues, 1.28
 Reconciliation of external expenditures by standard object to expenses, 1.21

Revenues—*See related ministerial section*

REVENUES, EXPENSES AND ACCUMULATED DEFICIT,
see Volume I, Section 3

Royal Canadian Mint, 4

Royal Canadian Mounted Police, 26

Royal Canadian Mounted Police External Review
 Committee, 26

Royal Canadian Mounted Police Public Complaints
 Commission, 26

S

Sales of goods and services, 1.30

Security Intelligence Review Committee, 24

Senate, The, 23

Social Sciences and Humanities Research Council, 18

SOLICITOR GENERAL (PUBLIC SAFETY AND
 EMERGENCY PREPAREDNESS), 26

S — *Concluded*

Source and disposition of authorities by type (voted and
 statutory), 1.43

Source and disposition of budgetary authorities by
 ministry, 1.34

Source and disposition of non-budgetary authorities by
 ministry, 1.40

Standards Council of Canada, 18

Statement of revenues and expenses, 1.3

Statistics Canada, 18

Status of Women—Office of the Co-ordinator, 5

SUMMARY TABLES AND APPENDICES, 1

SUPPLEMENTARY INFORMATION REQUIRED BY THE
*FINANCIAL ADMINISTRATION ACT; see Volume III,
 Section 3*

Supreme Court of Canada, 19

T

Telefilm Canada, 5

Transfer payments—*See related ministerial section*

TRANSFER PAYMENTS, *see Volume III, Section 7*

TRANSPORT, 27

Transportation Appeal Tribunal of Canada, 27

TREASURY BOARD, 28

V

VETERANS AFFAIRS, 29

Veterans Affairs Program, 29

Veterans Review and Appeal Board Program, 29

W

WESTERN ECONOMIC DIVERSIFICATION, 30

